

FACTORS CONTRIBUTING TO CHANGE IN
FISCAL SUPPORT IN SEVEN SELECTED
SCHOOL DISTRICTS

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CHAPTER I

INTRODUCTION

In an era of ever-increasing taxation, concern for the problems of school finance has become one of major interest. Statistics can be brought to bear which demonstrate the inequalities which exist among school districts both within a given state and among states. Because of demands which society has placed on the public schools in a time of tremendous growth in technology, all citizens must be concerned with the task of removing as many of these inequalities as possible. The study of school expenditures then becomes crucial when, as Johns and Morphet [13] have indicated, a close relationship exists between the extent of financial support for education and the quality of instructional program offered in the schools. Competent teachers, needed materials, and improved facilities all require an increase in expenditures. While much assistance is given in the form of state and federal aid, in most cases the major portion of school expenditures still falls upon the local school system. Local financial support for schools may not be the total indicator of a community's desire for quality schools, but it certainly does play a major role in determining the extent to which needed improvements can be made.

In order that local school fiscal policy might be studied in some depth, the United States Office of Education has made available a grant to Professors Ralph B. Kimbrough and R. L. Johns entitled,

"The Relationship Between Socioeconomic Factors, Educational Leadership Patterns, and Elements of Community Power Structure, and Local School Fiscal Policy." Initial studies have been made by Hopper [10], Quick [20], King [15], and Adams [1] on socioeconomic factors and their association with local school expenditures. From an analysis of data in these studies, seven districts were selected which had made a marked change in their pattern of local financial support. This study has examined by case-study technique, factors which helped to bring about this change in local support.

Administrators must constantly be aware of forces at work in a community which can be utilized in bringing about additional support for the schools. It is hoped that this study will help to point ways in which changes have been made, thereby giving new direction for the formulation of local school fiscal policy.

Statement of the Problem

The problem of this study was to determine what factors were instrumental in bringing about the change in local school fiscal support in selected school districts of three states.

The specific objectives of the study were as follows:

- (1) identification of persons instrumental in bringing about the change;
- (2) identification of groups most active and influential in bringing about change; and
- (3) an examination of methods used in bringing about the change.

Delimitations

This study was limited to seven districts which underwent a marked change in local school fiscal support after 1958. It was felt that reliable interview data could not be obtained in examining changes prior to this date. The districts were chosen from an examination of data gathered by Hopper [10], Quick [20], King [15], and Adams [1]. Their studies covered the four-state area of Florida, Georgia, Kentucky, and Illinois. All school districts with a population of over 20,000 were studied. The taxing policy was studied for the years 1946 to 1963 with the exception of Hopper [10] who, due to the lack of availability of data, studied the years 1946 to 1962. The basis for the selection of the districts was an examination of the relationships of the local school revenue receipts to the district's population and net effective buying income. The final selections were narrowed to three districts in Florida, two in Georgia, and two in Illinois.

Definition of Terms

1. Net effective buying income.--In this study net effective buying income has the same meaning as that given in the following quotation from the publication, "Survey of Buying Power" [22:54]:

Net effective buying income.--Personal income excludes profits of business enterprises from national income in order to emphasize the distribution of income among individuals receiving either wages, salaries, profits, or property income. Then, in order to indicate how much of this income is available for the purchase of goods and services produced by these factors of production, we deduct all tax payments to federal, state, and local governments. The Government calls the results "disposable personal income," which is equivalent to our definition of Net Effective Buying Income.

2. Total local revenue receipts.--The sum of school district revenue receipts, plus revenue receipts for debt service from local taxes and tax redemptions. These concepts exclude all revenue from state and federal governments.

3. Market value of property.--The value that property in each school district would have if it is assessed at 100 percent of market value.

4. Financial effort.--In this study effort was determined by dividing local school revenue receipts by net effective buying income.

$$\text{Effort} = \frac{\text{total local revenue receipts}}{\text{net effective buying income}}$$

5. Change in fiscal support.--In this study, a change in fiscal support was determined by a major increase in total local school expenditures, without a somewhat proportional increase in population and net effective buying income.

Need for the Study

A variety of social, political, and economic forces are at work in communities today, influencing decisions pertaining to the future development of that community. Of vital importance for the administrator of the school system is an understanding of the role of each of these forces as they work to further or deter the progress of school development. Of even greater significance would be the ability to find means of so channeling these forces that danger to the school system from them is minimized, and the greatest potential for growth is realized.

The purpose of this study was to examine cases in which a marked change in school fiscal support occurred. Forces at work in the community which either aided or obstructed the change were identified with the hope that by examining these forces, new insights could be gained into the inner workings of community systems. The schools are an integral part of any community's behavior and cannot be separated from it.. Only by a better understanding of community interaction can more meaningful and intelligent administrative decisions result.

Review of Related Research

Very little research has been done which corresponds directly with this study. However, much research has been done which had a direct bearing on concepts and techniques essential to this study.

An analysis of factors associated with school fiscal support on a state-wide scale has been done by Bailey et al. [2]. In studying state aid in the northeast, certain forces were found at work which served as assistance for increased appropriations as well as forces identified as depressants in bringing about increased support. Bailey theorized that, as a whole, governors, legislators, party leaders, teachers, and formal associations, in sympathetic coalition with particular business interests, form a powerful alliance. Real forces in opposition exist in the form of tax-minded business groups, in traditions of localism, in the conservatism of politicians responding to ambivalent public expectations, and the naivete of educators themselves. Kimbrough [14] stated that leaders took an active role in educational

decision making, and could act as a depressant for a variety of reasons. Some of these are: (1) belief that governmental expenditures exhaust capital and are a drain on the private economy, and (2) belief that an educational system should be limited to the basic fundamentals.

The school administrator has often been viewed as a key person in helping to bring about increased educational support. Pierce [19] pointed out that a variety of social factors are at work in the community. He stated that community good will toward education may be said to be related to three factors: (1) the educational level of the community, (2) the occupational level of the community, and (3) social factors working to broaden the public mind with reference to education. He pointed out that communities are always either improving or becoming less desirable. Therefore, if communities are to be made better, the process must come through the exertion of some force which will control the direction of change. As a force for controlling the direction of change, it would appear basic that the school administrator be knowledgeable of those local forces directly affecting the schools. Longstreth [16] in analyzing power studies conducted at the University of Florida found that educators had a very low rating in terms of ability to identify leading influentials in the community. Far more knowledgeable were members of the news media and banking and finance occupations.

In analyzing school board effectiveness Mort et al. [17] established three criteria which must exist if a school board is to function effectively: (1) the power to estimate and determine the amount of current expense budget, (2) the power to levy or cause to be levied

taxes sufficient to raise the revenue necessary, and (3) having the taxable wealth available.

A number of power studies have been completed in recent years which have had direct implications for educators. Hunter [11] pointed out that organized groups have little direct bearing upon community decisions, but rather serve as possible meeting places or channels for more informal decisions. In this study of Atlanta, educational institutional structures were only utilized in relation to specific projects, and upper limits power personnel did not belong to these organizations. Key institutions were identified as civic, professional, economic and governmental. In the pluralistic setting of New Haven described by Dahl [7], leadership often came from the appointed school board and mayor in matters of educational decisions. An interesting point was made that the PTA was often used as a vehicle for entering leadership ranks. Banfield [3] in his study of Chicago found that civic organizations which might typically be considered quite influential, e.g., the League of Women Voters, were not influential. The major organizations involved in decision making were of the incentive type such as profit-making enterprises and public enterprises which give free service.

Taxation lies at the heart of the local school financial problem, and the major source of local school revenue is the ad valorem or property tax. Because of difficulties in the collection of this tax, large inequalities exist between local school districts. A variety of reasons can explain the great variations that exist in taxing policies. Thompson [4] identified some of these reasons as: (1) untrained tax

assessors, (2) underassessment, (2) inability to deal with the concept of true value, (4) the political climate, and (5) failure to coordinate the assessment of property in the hands of a unified agency.

Major opposition to local taxation is a cause of concern for any administrator. Johns and Morphet [13] pointed to large segments of the population who seem more concerned with personal problems and rising costs of living and of government than about variations in educational opportunity that do not seem to affect them immediately. Major opposition has been identified in the form of citizens who have no children in school and are likely to vote against any increase in taxation [21].

Recently much study has been done in analyzing taxation and its effects upon various segments of the populations. Similar findings by Musgrave [18] and the Tax Foundation [23] indicated the validity of the feeling that the property tax is in fact a regressive tax, taking its greatest toll on the low income groups. Benson [5] pointed out that these taxes may be even more regressive than apparent, since certain high income properties such as businesses may well pass the taxes on to the consumer in the form of increased prices. However, desire to keep prices low and remain on a competitive basis often motivates these interests to keep taxes as low as possible. This attitude regarding taxes may well vary among businesses.

Thompson [4] stated that state aid programs, however desirable on other grounds, provided an incentive for competitive underassessment because state money is paid to schools in inverse proportion to the amount of assessed value per child. A recent proposal in Florida by

Johns [12] provides an incentive grant which encourages local initiative to improve the quality of education.

The need to work with the community has been pointed up as a major factor of increasing receptiveness to increased expenditures. Pierce [19] pointed out that the program of the local school system should be a rich source of example with which to illustrate both the positive and negative characteristics of what the schools are doing. Bloomberg and Sunshine [6] theorized that local tax effort will be higher to the degree that those with the more favorable attitudes have the power to implement their views and values through the decision-making processes by which school budgets and taxes are established. From this they stated that direct involvement with school matters promotes favorable fiscal attitudes. The provision for effective use of businessmen was urged by the Committee for Economic Development [21]. They pointed out that when business was made aware of the needs of the schools, more effective participation and support would be forthcoming.

Galbraith [8] pointed out that expenditure for education was a decision of the public domain; it was a decision to divert capital from the private sector of the economy into the public sector. An analysis of forces motivating such decisions in seven communities was the aim of this study.

Procedures

Hopper [10], King [15], Quick [20], and Adams [1] determined the financial effort of all Florida, Georgia, Illinois, and Kentucky school districts with populations of 20,000 or above. From this list the writer

selected seven school districts for study which had undergone a marked change in local school support. The criterion used to determine a marked change was a significant increase in local school expenditures without a somewhat proportional increase in population and net effective buying income. All other districts studied in the four states showed a remarkable tendency to follow the same taxing policies over the years. The districts selected are given below with their fictitious names. These are:

1. Florida - Evergreen, Lawson and McKinley
2. Georgia - Ford and Andrews
3. Illinois - Charles and Union Town

Tables showing the rate of local expenditures, population, net effective buying income, and effort over the years studied are provided in Appendix A of this dissertation.

The instrument

For purposes of this study an interview guide was developed and tested to identify key areas which might give insight into the change which occurred in local school fiscal support. A copy of this interview guide is provided in Appendix B. This instrument was designed to obtain not only specific information of a factual nature but also to obtain the individuals' perceptions of the event. These areas were important in providing critical information obtainable only by the interview technique. Where specific questions might not get to the crux of the matter, a more open-minded type of question might elicit more meaningful information. For these reasons questions relating to possible specific causes, as well as questions seeking personal insight were provided.

In order to preserve the anonymity of the interviewees and of the district in which they resided, assurance was made that the names of the supplier of the information would be kept completely confidential. It was felt that such assurances would help to produce an interview of greater openness and accuracy. Therefore, fictitious names have been used in all cases dealing with persons, businesses, newspapers, and the districts themselves. Because of this, references to specific newspapers and other sources will not appear in the bibliography.

Longstreth [16] analyzed fifteen community interest groups in terms of the effectiveness of representatives from these groups in evaluating and identifying key issues and influentials in a community. The final ranking order he gave them is what he termed efficiency rank. The fifteen groups in order of ranking are:

1. News Media
2. Banking and Finance
3. Chamber of Commerce
4. Women
- *5. Health
- *6. Law
7. General Business
8. Partisan Politics
9. Farm
10. General Government
- *11. County Commission
- *12. Religion

*The asterisk indicates a tie in efficiency ranking.

13. Education

14. Labor

15. Negro

A table showing the complete findings of this study, as well as a description of each group is provided in Appendix B.

The basic procedure followed in each community was to visit the superintendent's office and pursue his views on the causes of the change in fiscal policy as well as obtain a list of people he felt would be knowledgeable of this event. The same procedure was utilized in each succeeding interview until names began to cross check and a level of saturation was achieved. However, in the interest of maintaining a proper balance of interviewees, members of seven of the groups listed in the efficiency rank identified above were interviewed in every community. After utilizing this ranking to achieve a balance of interviewing, the direction the interviewing took was determined largely by the make-up of the community.

In order to corroborate the factual events mentioned in the interviews, the local newspaper was canvassed to legitimize the findings as well as provide possible additional information. Other primary sources were also used for this purpose such as tax records, school board minutes, copies of legislative acts, and other sources of documentary evidence.

Analysis of data

The method of reporting the data was the case study approach. Good and Scates [9] point out that the case consists of the data

relating to some phase of life history of the unit or relating to the entire life process, whether the unit is an individual, a family, a social group, an institution, or a community. They also stress that all possible relevant sources of information should be investigated. For this reason, documentary sources such as tax records, school board minutes, and newspaper accounts are included as appropriate. The writer felt that this type of documentation, combined with the opportunity to report personal insights and responses given by the interviewees, provided the greatest possible in-depth analysis of the causes of change.

Organization of the Study by Chapters

I. Introduction

- A. Statement of the problem
- B. Delimitations
- C. Definition of terms
- D. Need for the study
- E. Review of related research
- F. Procedures
 - 1. The instrument
 - 2. Analysis of data

II. The Study of Florida Districts

- A. Evergreen
- B. Lawson
- C. McKinley

III. The Study of Georgia Districts

- A. Ford
- B. Andrews

IV. The Study of Illinois Districts

- A. Charles
- B. Union Town

V. Summary and Conclusions

CHAPTER II

THE STUDY OF FLORIDA DISTRICTS

In Chapter II three case studies of districts selected in Florida are presented. Extensive interviews in each of these districts were conducted to determine the causes for the change in school fiscal support. In addition to the interviews, an examination of documentary sources was conducted where applicable.

Evergreen County

Description

Evergreen County is located in the state of Florida with the principal city being Porterville. The county has five industries which comprise much of its industrial complex. These industries are Karoglo, St. Martins Chemical, Northern Light, Bay Oil, and Southland Builders. These were referred to as the "big five" by several of the people being interviewed.

The year of change being studied is 1960, but an accurate accounting of events requires going back to 1952. In 1952 two significant political changes occurred; the tax assessor and the superintendent of schools did not seek re-election.

The tax assessor prior to 1952 had maintained a tax roll that reflected a low percentage of true value. The schools, therefore,

were levying the limit of their taxing authority. In 1952 a race developed for the office of tax assessor between a Mrs. Davis and a Mr. Paul Smith. Mrs. Davis pledged to continue the assessment policy of the previous administration. Mr. Smith ran on a platform that if elected he would reevaluate property at 100 percent of value as required by law. Mrs. Davis was elected.

During the same election in 1952, Mr. Joe Wood was elected to the office of superintendent. Between 1952 and 1956, Mr. Wood attempted to make known the financial needs of the schools. He experienced considerable success in enlisting the support of various social and civic groups as well as the news media.

In 1956, Mr. Wood was again elected as superintendent without opposition. Mr. Smith again ran against Mrs. Davis for tax assessor, with the former being successful in this campaign. He began a program of revaluation which was completed in 1960. The value of nonexempt taxable property increased from \$104,000,000 in 1959 to \$443,000,000 in 1960.

In 1960 Mr. Paul Smith ran for re-election. He was opposed by Mr. R. J. Smith who campaigned on a platform of lowering assessments. Mr. Paul Smith was defeated and an immediate program of lowering assessments was begun. Considerable feeling is still evident on this matter and Mr. Paul Smith remains a most controversial and colorful figure in this case.

Interviews

Bob Hiles, Present Superintendent of Schools. The first visit was to the office of Mr. Bob Hiles, a prominent educator. The interview

soon centered around Paul Smith, former tax assessor, whom Mr. Hiles identified as the major force in bringing about revaluation. He said that prominent business leaders had contributed to the election of Paul Smith. This was done primarily for the purpose of having a revaluation which it was hoped would lower taxes on business as well as provide some increase in funds for local expenditures. Leaders had explained to the people that this was an opportunity to equalize the tax rolls so that everyone would pay his fair share. Mr. Hiles estimated, "At this time, assessment at its height might have been at 30 percent of true value." Mr. Hiles was asked if the support of any segment of the community was also responsible for bringing about the revaluation. He replied, "No, Paul Smith was just the type that nobody could influence."

Mr. Hiles provided the following figures to show comparisons between the two years of 1959 and 1960. He pointed out that business had undergone the same type of sharp increase that homeowners experienced.

TABLE 1
SCHOOL TAX LEVY AND NONEXEMPT VALUATION OF PROPERTY
IN EVERGREEN COUNTY, 1959 AND 1960

School Tax Levy	1959	1960
County	10	4.5
District	<u>10</u>	<u>4.0</u>
Total	20	8.5
Nonexempt Valuation of Property	<u>1959</u>	<u>1960</u>
	\$104,460,222	\$442,879,377

Source: Superintendent's Budget Report, Evergreen County Schools, 1962.

Strong support existed for Paul Smith at the time of his election in 1956. However, he was soundly defeated only four years later when he again ran for election as county tax assessor. The question was raised as to what had caused this sharp decline in support for Mr. Smith. Mr. Hiles replied that more diplomacy in dealing with people might have helped. He also stated that the assessor became very unpopular with businessmen.

The case of Mr. Joseph Paul, President of St. Martin's Chemical, was given as an illustration of Smith's effectiveness. The assessment was increased on the home of Mr. Paul from \$120,000 to \$600,000. Mr. Hiles explained that similar sharp increases were made in the assessments on business property, with Mr. Smith giving absolutely no consideration to modifications. Widespread dissatisfaction, consequently, developed among the business community.

Mr. Hiles suggested that Mr. Joseph Wood, former superintendent; Mr. Ross Reed, local banker; and Mr. R. L. McNeese, a business executive and a former school board member, might give further insight into the events which took place in 1960.

Mr. Joseph Wood, Former Superintendent of Schools. Mr. Wood felt that without a doubt the main factor in bringing about the increased funds was the revaluation conducted by Paul Smith. Mr. Wood explained that the assessor was an idealist who believed in following the letter of the law. When questioned as to other possible forces which might have influenced revaluation, Mr. Wood pointed out that businessmen, the schools, and many of the citizens had actively supported

the program of revaluation. Mr. Wood further explained, "At this time the community was undergoing a major change in the form of an input of new, liberal people and an acceleration of Negro registration. These factors, combined with a supportive newspaper, an active P.T.A., teachers' organization, and financial and other support from business enabled Paul Smith to be elected in 1956." Mr. Wood was asked what role he had played in influencing the drive for revaluation. He felt that his greatest contribution lay in trying to present the needs of the schools to the community. By so doing, he was able to enlist the support of various social and civic groups, as well as favorable local press.

The opinion was expressed that after the uncompromising revaluation the tax assessor lost popularity. Businessmen in particular had considerable difficulty communicating with the assessor. The President of the Chamber of Commerce, who was connected with one of the big five corporations, emerged as a force in opposition to the assessor.

When asked what single force was most responsible in bringing about the revaluation, the response was, "Unquestionably, Paul Smith."

Ross Reed, Businessman. Mr. Ross Reed is an elderly gentleman who has been a prominent businessman in Porterville for many years and was identified by teachers as a voice in opposition to increased school expenditures. Mr. Reed was quick to point out that in no way was he opposed to revaluation, and asserted, "In fact, I was one of its biggest supporters." What he felt had gone wrong with the revaluation was allowing Paul Smith to do it. He explained that Paul Smith was a good man but had been very uncompromising in office. When asked what type

of revaluation was needed, Mr. Reed pointed out that a truly fair assessment for all members of the community was 60 percent. Mr. Reed explained, "The business community had always been assessed at nearly 100 percent, while homeowners were getting away free. For that reason business had simply wanted to equalize the tax burden." Mr. Reed felt that the revaluation had been carried out improperly and because of this businessmen had opposed Paul Smith in 1960.

It was Mr. Reed's opinion that, even more than Paul Smith, the schools were the greatest contributors to the injustices that he claimed had been done in 1960. He stated that Mr. Wood, the superintendent of schools, had been a principal force in getting people to think that more money was needed. The superintendent had been able to get large blocks of "nontaxpayers, particularly the Negroes," to support his drive for revaluation and increased funds. "The teachers," explained Mr. Reed, "didn't have any knowledge of the facts; they just wanted more money." Mr. Reed was strongly opposed to the large-scale waste he felt existed in the school budget and attacked a number of supervisors who appeared on the payroll. "What the schools need," stated Mr. Reed, "is hard-headed business 'know how' instead of a bunch of professional educators."

When asked who he felt was the one person most responsible for bringing about the revaluation, Mr. Reed was quick to name Mr. Wood. Mr. Reed felt that without him none of this would ever have happened. "None of the people wanted that kind of change," said Mr. Reed, "they wanted equalization."

Mr. Reed suggested that Robert Mitchell, former President of the Chamber of Commerce; Farrell Carter, a prominent attorney; and H. McArthur Smith, attorney for one of the corporations, might provide further insight into the events in the county in 1960.

Robert Mitchell, Attorney and Former President of the Chamber of Commerce. Mr. Mitchell is an elderly man, quite distinguished looking, who proved most cooperative in the interview. He had a large office which was well furnished. Mr. Mitchell stated that he had cut down significantly on the work he was now handling.

Mr. Mitchell said that he felt the real issue in the whole case was a dispute between sound business policy and the management of the schools. Industry had no complaint about the amount of taxes, but did complain about the instability of the tax structure. For this reason, Mr. Mitchell explained, he along with other prominent citizens, worked on a tax study committee for the purpose of setting up an equitable tax structure. This group supported Paul Smith as tax assessor in 1956 with the understanding that he would work cooperatively with the tax study committee in bringing about a fair revaluation. However, according to Mr. Mitchell, once he was elected he refused to cooperate with anyone. "Because of this," Mr. Mitchell continued, "no funds were appropriated for the revaluation and it took almost four years to complete."

Mr. Mitchell was then asked about the role of the schools in bringing about the revaluation. He named Mr. Wood as being strongly influential and stated, "The P.T.A. and teachers' organizations were

completely behind him." He continued, "When I opposed major increases in expenditures, the teachers were told that I was anti-education. They used to scowl and even spit at me when I walked down the street."

At no time in the conversation was Mr. Wood referred to in any derogatory manner and Mr. Mitchell was quick to point out that he felt Mr. Wood to be one of the most competent and truly professional educators he had known.

When asked to summarize the situation, Mr. Mitchell said that Paul Smith had simply been ahead of his time. Mr. Mitchell further explained, "Revaluation was wanted by most everyone but for the purpose of equalizing the tax burden and putting the county in better shape for industry." Instead, Mr. Mitchell opined, the revaluation was handled poorly and approached tactlessly. Mr. Mitchell also felt that the demands put forth by the school board were excessive and that the Chamber of Commerce had been utilized by the business community in an effort to keep expenses down. (See Appendix D.) According to Mr. Mitchell, at no time during the controversy was it implied by the Chamber of Commerce that either Paul Smith or Mr. Wood employed dishonest tactics. "After the revaluation had been handled so poorly," said Mr. Mitchell, "we decided a change was needed and we had R. J. Smith elected as tax assessor."

As an apparent afterthought, Mr. Mitchell said that he often wished Paul Smith and Mr. Wood were still at their former positions. "We always knew where they stood." Mr. Mitchell gave the names of Mr. Wood, Paul Smith, and Farrell Carter as people who were prominent in the revaluation.

Paul Smith, Former Tax Assessor. Paul Smith, the tax assessor who revaluated the property in 1960, is presently working in a local business. His office was extremely busy and the interview was forced into being brief.

Mr. Smith related, with some obvious pleasure, how he had revaluated Evergreen County. The major point he made was that the constitution calls for 100 percent true value and he was sworn to uphold the constitution. One of the high points in his term of office was the fact that the Governor of Florida had singled him out and personally complimented him at a meeting of tax assessors in Tallahassee. He also stated that his defeat had cost him heavily, since he left office needing just a few months to be eligible for retirement.

That Paul Smith had been a persistent man was borne out by some of the stories he related. One citizen who compared the before and after revaluation of his property in a complaint to Mr. Smith, was told that Coney Island was only worth twenty-four dollars when the Indians had it. In another instance H. McArthur Smith, an attorney for a major corporation, had come in to plead a case for his mother. Mr. Smith related that he had thrown open the roll books, read off the specifications, and said, "Maybe it ought to be a little higher."

Key phrases used by Mr. Smith throughout the interview were, "following the letter of the law," and "conduct above reproach." He pointed out that many groups had offered their assistance in helping with the revaluation, but he refused all of them. He stated that he had received support from every segment of the community, but that they simply were not ready to accept what the true value was.

The most striking factor in this interview was his rigid adherence to the law, plus an uncompromising faith in his personal judgement. Mr. Smith repeatedly claimed that he had acted completely within the law.

Mr. Smith emphasized that although he had received support from the schools, he had also received support from business, the press, and civic and social groups. He alone, however, had been truly responsible for the revaluation, "by following the strict letter of the law."

H. McArthur Smith, Attorney. Mr. McArthur Smith appeared to be quite knowledgeable about taxation matters and mentioned that he was a member of a state taxation committee. He spoke of several governors on a first-name basis and gave the appearance of having substantial connections in Tallahassee. His offices are located in a building which has stood in downtown Porterville for many years. Throughout the interview Mr. Smith referred to illustrations and examples to support his charges of waste and inefficiency in the schools. Mr. Smith exhibited an anti-school feeling throughout the interview, relating stories of the dilapidated school building in which he had gone to school. "We turned out all right too," he asserted. His feelings about school accreditation were quite evident in his reply, "They'd disaccredit you for anything, even the height of the urinals." A parochial school in town was referred to by Mr. Smith as "having the finest school in town and with no playground to speak of." His attitude towards professional educators, educational organizations, and school accreditation was summarized by the statement, "They're setting schools back."

Mr. Smith pointed out that revaluation had been accomplished in 1941 and that these figures were still fairly accurate for the

communities' wealth. In his opinion, the major problem which had been encountered was the inability of the tax assessor to control the revaluation. "The community had been led to believe that no new taxes would result from the increased assessment," emphasized Mr. Smith, "and a bill was drawn up to require the Evergreen County Commission and School Board to be unable to increase expenditures over 5 percent. Local forces led by the superintendent, however, defeated the bill."

Mr. Smith explained that industry would have supported the tax assessor in "responsible revaluation." The defeat of the bill, however, indicated to Mr. Smith that, "The school people, led by Mr. Wood, took advantage of the good faith of the people and had increased appropriations completely out of line." It was also his opinion that these increased taxes had been singularly responsible for the fact that no business had come into Evergreen County since 1952 with the exception of Eastern Consolidated Box Company.

When asked what had been the major force in the drive for revaluation, Mr. Smith said that without a doubt it was Paul Smith. "However," he added, "without Mr. Wood's unrealistic and irresponsible increase in school expenditures there would have been little problem."

Martin Haynes, Newspaperman. A writer for the Porterville Journal, Mr. Martin Haynes, was unable to provide much information, but a check through some of his materials which covered the period did enable him to make the following observations:

"Business supported Paul Smith in his bid for tax assessor in 1956 and supported the idea of revaluation until they found they also

would pay more taxes. The most prominent opposition after the revaluation was the Chamber of Commerce which rejected it immediately upon submission of the school budget." Mr. Haynes' final observation was, "Mr. Wood campaigned for the revaluation but Paul Smith was not influenced by anyone."

Mr. Haynes then made arrangements for the use of the newspaper file and suggested the names of H. McArthur Smith; Robert Mitchell; Walter Caruthers, a businessman; and Morris Groves, a newspaper editor, as persons who might be knowledgeable concerning the events within this county in 1960.

Morris Groves, Newspaper Editor. Morris Groves stated that the newspaper's position had been one of complete support for the revaluation as well as for Mr. Wood. However, in 1960, when the school budget was presented, the newspaper considered their demands "too outlandish." The particular point of controversy had been a requested \$400 raise for teachers. Mr. Groves explained that although the paper had supported an increase in school expenditures, the county simply could not afford that type of pay increase. For this reason the newspaper opposed the proposed school budget which was eventually modified to give the teachers a \$200 pay increase. The Journal did support Paul Smith in his bid for re-election in 1960, but Mr. Groves felt that by this time, "too much damage had been done."

R. L. McNeese, Former School Board Member. Mr. McNeese would best be described as a middle-level management official with a local business firm. He had been a member of the school board at the time

of the revaluation, but he explained that shortly thereafter his business discouraged employees from seeking elective office.

Mr. McNeese felt that the major force in working for the revaluation had been the superintendent. Although he credited Paul Smith with the actual performance of the act of revaluation, the point was made that Mr. Wood had been responsible for creating a receptive climate within the community and being able to bring about their support for such a move. Organizations such as the P.T.A., the League of Women Voters, the teachers' organizations, and the newspaper had all worked for the revaluation. Even after the revaluation, opposition was not vocal until the school board set the millage for their budget. The school board had been supportive of most of the increases in expenditures, with the exception of the proposed \$400 teacher pay raise. He said that he had been the only board member to support the full pay increase. Eventually it was to be compromised at \$200.

In singling out the two major opposing forces in the controversy, Mr. McNeese named the Chamber of Commerce and the school superintendent. The school's response to this struggle was quite evident when the teachers refused to participate in a traditional Christmas Parade sponsored by the Chamber of Commerce. Mr. McNeese further related that other steps such as withdrawing money from certain banks, as well as boycotting certain stores were utilized in an attempt to impose some sort of economic sanctions. The Chamber of Commerce had been equally vociferous in their opposition to the proposed school budget.

Mr. McNeese repeatedly expressed his admiration and support for the position taken by Mr. Wood. He summarized his observations by stating, "None of the good which was accomplished for the schools could have been done without the leadership of Mr. Wood."

Walter S. Caruthers, Business Leader. Mr. Caruthers has occupied a position of leadership in the business community for many years, including the time of the revaluation. Mr. Caruthers was quite critical of Mr. Wood, particularly in the matter of school finance. Almost all of the questions asked inevitably led back to some remark concerning the school superintendent. Mr. Caruthers emphasized that there had been no opposition to revaluation as such until Mr. Wood began getting involved in the matter. Although he was complimentary of the professional standing of Mr. Wood, comments such as, "He was a slick talker," and "He could sell anything," were indicative of his belief that Mr. Wood had been in control of several large segments of the community. Mr. Caruthers claimed that the school board had been quite weak and that any type of strong action could have prevented the crisis. Asked about the role of the Chamber of Commerce, Mr. Caruthers emphasized that the Chamber had supported Paul Smith in 1956, and had supported revaluation to 100 percent of true value. However, they did not expect the tremendous increase in the school budget. "We recognized the need for increased expenditures, but certainly not anywhere near what Mr. Wood proposed." Mr. Caruthers pointed out that the Chamber hired five certified public accountants to check over the schools' books and "they worked a week and couldn't make any sense of them."

When asked who had been the primary force behind the revaluation Mr. Caruthers said, "Without question, Paul Smith." When asked who had been responsible for the major increase in school expenditures the reply was, "Definitely Mr. Wood."

Farrell Carter, Prominent Attorney. Farrell Carter has his offices in a modern, well-furnished building. Although Mr. Carter provided little material actually relating to the case, the idealistic nature of the man was soon identified. In many ways it closely paralleled that of Paul Smith stated above, and whereas Mr. Carter was infinitely more verbose than Paul Smith, the ideas were much the same. Mr. Carter repeatedly quoted various constitutions, speeches, and literary works to back up the idea that the law must be followed completely if it is to have any meaning at all. Mr. Carter stated with pride, "Paul Smith was the kind of man who would observe the law in such a manner and no force could sway him from his duty." Mr. Carter went on for some time in such a manner and provided little in the way of material suitable for this study.

Newspaper Accounts, Porterville Journal,
1956, 1960-61

The Porterville Journal served as a most efficient vehicle for bringing into the open the feud between the Chamber of Commerce and the schools. Within this newspaper, the school budget was completely published as well as a series of articles written by the Chamber of Commerce to inform the public of the facts behind the budget. The Chamber of Commerce analyzed the budget in a series of articles and went into each section of the budget in some depth.

Confirmation of general support for the election of Paul Smith was quickly obtained. The quantity of coverage increased as Paul Smith brought in his new revaluation. The increase in total taxable property was from \$104,000,000 to over \$400,000,000. Major increases occurred in the area of real estate, with an increase from \$65,000,000 to \$277,000,000. An example of increases for business properties showed that a major corporation's 1959 assessment was \$19,000,000 and in 1960 it was \$73,000,000, while another increased from \$14,000,000 to \$40,000,000.

The controversy began to rage when the new budget was submitted by Mr. Wood. The new budget called for an increase of \$1,795,733 over the previous year. In an article on August 28, 1960, the Chamber of Commerce reported that this figure might easily be reduced to \$408,901. The position of the newspaper on this issue can be determined from this portion of an editorial dated August 29, 1960, "The newspaper for years has supported the idea of better schools and higher pay for teachers. However, we do not think that a large pay raise for teachers and other expenses should be levied at one fell swoop in the first year of the full cash value assessment."

The newspaper had many full-page advertisements paid for by the Chamber of Commerce and an equally large number paid for by the teachers' organizations for a number of weeks leading to the final adoption of the budget. The school board, although basically supportive of many of the increases, became split over the matter of teacher pay increases. A segment of the board led by Bill Roberts put forth a hold-the-line position as well as removal of many supervisory positions within the schools. The support for the schools' position was led by R. L. McNeese

but he was unable to have his position prevail. The board reached final agreement with a pay increase of \$200.

Articles in the October, 1960, edition, point out that the teachers refused to attend a Chamber-of-Commerce-sponsored breakfast for teachers and that it had been necessary to cancel a Christmas Parade due to the refusal of the schools to participate.

In 1960 Mr. Wood was successful in his bid for re-election over two opponents. Paul Smith was opposed by R. J. Smith who ran on a platform of lowering assessments to a more realistic level. Paul Smith was supported by the newspaper in editorials but he was defeated and the assessment was lowered. The following year in an article of the August 10, 1961, edition, it was pointed out that an increase of 1.78 mills was necessary to produce the same income as in 1960.

Summary

Two major related events took place which, from all evidence, have different origins. The first of these was the county-wide revaluation. The interviews have clearly pointed out that the community, almost in total, wanted this revaluation of property. Because of this, Paul Smith was elected to the office of tax assessor. However, it also appears that several interest groups had apparently hoped to assist him in this revaluation. It is evident that Paul Smith refused help from any quarter, and was truly dedicated to the principle of assessing property at 100 percent of true value. Although this in itself might not have caused his defeat, his apparent lack of understanding in the area of human relations certainly did contribute to it.

The revaluation did make available to taxing bodies new sources of revenue previously unavailable. It was at this point that Mr. Wood played a key role. His willingness to submit a budget which was certain to bring community opposition gave evidence of his leadership at this point. Hurt by a school board which was sharply divided in their views on education, he was nevertheless able to put through a budget which contained major increases in expenditures.

The Chamber of Commerce, led by Robert Mitchell, presented the major opposition to the schools. At no time did the names of any major corporations appear other than in newspaper accounts showing their petitions for a lowering in their assessed valuation. The principal arguments against increased expenditures put forth by the Chamber of Commerce were: (1) the school budget was unsound and poorly done, and (2) the community simply did not have the money to finance the program. In analyzing forces at work in the community, it appears that the business interests, when they found Paul Smith unwilling to work with them, supported R. J. Smith with the funds necessary to defeat the incumbent.

What emerges from this study is the appearance of two strong personalities, Joseph Wood, school superintendent, and Paul Smith, county tax assessor. These men were willing to take the necessary risks to accomplish their goals. Although other community agencies and civic groups played a role, if these two dominant forces had not arisen, it appears unlikely that much change would have resulted. At no time were agencies such as the P.T.A., teachers' organizations, or others mentioned as prime forces.

Lawson CountyDescription

Lawson County is a small county of Central Florida. Important towns within Lawson County are Uniontown and Lawrence, each containing a major processing plant, and Trenton, the county seat. Lawrence, the largest city in Lawson County, boasts the presence of Lawson Junior College.

In 1960 a major revaluation occurred in which the cry was for equalization of taxation. The apparent need seemed to be for broadening the base of taxation to include more than business and farm properties. For this alleged reason the county commission hired an appraising firm to perform the revaluation. Basic estimates of businessmen indicated that prior to this revaluation, property was assessed at approximately 35 percent of value. The assessing firm supposedly assessed at 100 percent and the local tax assessor lowered this to approximately 80 percent. Just recently they have undergone another revaluation of 100 percent and the community is quite upset over increasing ad valorem taxation.

Interviews

James Millican, Superintendent of Schools. The first visit was to the present superintendent of schools, Mr. James Millican, who has been employed by Lawson County for over twenty years either as a teacher, principal, or superintendent. The former superintendent of schools, in office at the time of the revaluation, was unavailable for interviews. With Mr. Millican was Mr. Tucker, the finance officer who was there to assist in analysis of fiscal matters. Like Mr. Millican, Mr. Tucker was a long-time employee and resident of the school system.

Both men appeared uncertain as to just who would want to back such a revaluation and spent some time trying to recall the specific year and the change which occurred. They indicated that there was a major, widespread demand for equalization of the tax base and a revaluation of the property. They pointed out that a recent bond issue had indicated the need for this revaluation. Although they could remember no particular group which pushed for this revaluation, they did feel that business and farmers certainly stood to benefit from it. At this point the name of Tom Bowen, state senator and businessman, came up as one opposed to the revaluation.¹ In general, Mr. Tucker and Mr. Millican felt that the county commission, who were empowered to hire an appraisal firm, had been responsible for bringing this matter to a head. They explained that a rollback law had been passed for Lawson County which basically quieted the fears of local townspeople so that no general opposition was found to the revaluation.

¹Investigation later showed that Tom Bowen had been a prime force in bringing about revaluation.

Figures were presented to indicate the contrast between the years 1960 and 1961. These were given by Mr. Tucker and later corroborated by the county tax assessor.

TABLE 2

NONEXEMPT VALUATION OF PROPERTY IN LAWSON COUNTY,
1960 AND 1961

Nonexempt valuation	1960	\$ 68,098,568
Nonexempt valuation	1961	268,673,076

Source: Superintendent's Budget Report, Lawson County School, 1962.

TABLE 3

SCHOOL MILLAGE IN LAWSON COUNTY, 1960 AND 1961

School Millage	1960	School Millage	1961
General	10	General	6.8
District	10	District	.1
Bussing and Building	2	Interest and Sinking Fund	1.7
Interest and Sinking Fund	<u>1.3</u>		
Total	23.3	Total	8.6

Source: Superintendent's Budget Report, Lawson County Schools, 1962.

Several names were suggested by the superintendent and his associate as persons with possible additional knowledge of the revaluation of 1960. These were T. Charles Reynolds, a leading banker who was regarded by these men as a leading citizen vitally interested in education; Phil Burdette, former chairman of the school board; Taylor Crosby, tax assessor; and Gordon Overstreet, local political figure.

T. Charles Reynolds, Businessman. After a brief wait, Mr. Reynolds came from his office and stated that he was extremely busy. After an explanation was given for the purpose of the visit, he said there had been a very important meeting concerning the matter, but he was uncertain if he could remember the names of those who had actually been involved in the drive for revaluation. He did consent to make an appointment for the next morning. The next visit was with Mr. Tom Bowen, veteran legislator and presently State Senator from a newly formed district.

Tom Bowen, State Senator and Prominent Businessman. Bowen's place of business extends for almost a total block, and is easily the biggest store in Lawson. Mr. Bowen does not own the store but officially is in the employ of a relative. Mr. Bowen served four terms in the State House of Representatives and two terms in the State Senate. He retired in 1964, but decided to run for re-election in 1966 since "I simply disliked the work being done by the fellow who took my place. I flew to Tallahassee on the deadline date and qualified just under the wire." He openly and proudly admitted to having conservative

political tendencies, but pointed out that such views are necessary, considering the local political climate.

After the purpose of the study was explained to Mr. Bowen he began making statements to the effect that the revaluation arose from a sense of fairness. He stated that a number of people in the county were ashamed of not contributing to the support of their schools and county government. After continuing in this vein for some while, Mr. Bowen stopped, sat back in his chair, and asked, "Do you really want to know what happened?" He then explained the revaluation in a totally new frame of reference.

In 1957 a bill was passed to encourage the county commission to begin a revaluation program by allowing the commission to hire an outside agency to perform the service. The county commission was extremely sensitive to the farm owners' feelings on this matter and were reluctant to begin any such action. In 1959, Mr. Bowen was instrumental in passing a Population Act Rollback Law, Senate Bill 1000 (see Appendix D), which required millage to be reduced proportionally with assessment increases. This bill, according to Mr. Bowen, gave greater freedom to the county commission and removed any threat the farms might feel.

Mr. Bowen stated, "I doubt if more than two people in this town know what happened." When asked about the role of business in this program he explained that business stood to gain plenty but that he personally had accomplished the reassessment. He pointed out that his personal taxes had gone down, but, "Only rightfully so. I used to stand near voting booths watching people in line to vote, and in those

days I knew most of them personally. I knew that not ten out of fifty were paying any local property taxes, yet were having an equal voice at election time."

TABLE 4
LOCAL PROPERTY TAXES ON BOWEN'S HARDWARE STORE,
1960 AND 1961

	Year	Taxes
Bowen's, Inc.	1960	\$1,767.15
Lawrence, Florida	1961	1,251.89

Source: Lawson County Tax Collector's Office, Trenton, Florida.

Mr. Bowen stated that the former Superintendent had opposed his Senate Bill 1000 for fear he would lose money on the rollback. "I told Joe to relax, he'd get more money. I predicted 14 percent more and I believe he got 15 percent." He pointed out that after talking to the superintendent, the "dogs were taken off my back." When questioned who he was referring to he said, "the teachers."

Mr. Bowen's last remarks were to come back and tell him if anyone was able to tell what had actually happened. He had a copy of Senate Bill 1000 xeroxed and said that the best bet for a knowledgeable interview would be Taylor Crosby.

Taylor Crosby, County Tax Assessor. Mr. Taylor Crosby has served as the County tax assessor for a number of years and was a quiet, elderly, white-haired man. He remembered the revaluation clearly and said he was quite familiar with the happenings at that time.

Mr. Crosby pointed out that he had not supported the revaluation but had not chosen to fight it. He said that he had not taken as strong a position as perhaps he should have, but admitted that pressure had been brought to bear. He would not identify the source of this pressure but did say he had been told he could cut back to 80 percent of assessed valuation after the assessing firm had completed their revaluation. Mr. Bowen and he had a number of discussions on the effects of revaluation on the county. He attempted to convince Mr. Bowen that the net effect of his Senate Bill would be to hurt home-
stead property owners. Mr. Bowen had made his defense of the revaluation on the grounds that an equalization of taxation base was urgently needed in the county and that business was paying far too great a portion of the local taxes.

When questioned concerning the role of the schools, Mr. Crosby felt that the school board had been a prime motivator in bringing about the change in revaluation. According to Mr. Crosby, the school board had not played fair in the rollback proceedings. They had taken advantage of an "ambiguity" in the law and had made their own interpretation of it. He believed that the county commission had been much fairer in fulfilling the law and rolled back the millage proportionally.

Asked what groups he felt were most responsible for the change he stated, "The schools and business. The revaluation was put forth

on the basis of equalizing the tax base. This was not the real reason though and the people were simply fooled." When questioned as to others who had been directly involved in the change, the names of Tom Bowen and Gordon Overstreet were given.

Gordon Overstreet, Local Political Figure. Gordon Overstreet has occupied his position for a number of years. He said he was extremely busy, but was willing to grant a brief interview. Mr. Overstreet stated that the schools were the main promoters of the revaluation. His attitude toward the schools was totally antagonistic and he was quick to point out the waste and inefficiency prevalent in the schools. He was able to recall a number of figures concerning the revaluation, but his major statement was that the schools had not followed the law in their rollback process. He also pointed out that the assessed valuation had increased by four times while the school millage had decreased less than three times. His concluding remark was, "The schools have taken undue advantage of the people." When asked for others who had a direct involvement, the names of Taylor Crosby, Porter Roberson and Mr. Durhan were given.

Porter Roberson, County Tax Collector. Mr. Porter Roberson has served as tax collector of Lawson County for many years and was a most cooperative interviewee. Mr. Roberson felt that the schools were probably as interested in the revaluation as anyone. He quickly pointed out, "There wasn't much need for any type of campaign since the people knew the needs of the schools. There was wide support for an equalization of the tax base because the people realized the need for everyone to participate in the support of the schools."

When asked about the influence of the business community he felt that businessmen gained slightly from the revaluation, but the real drive was generated by the school people. He stated that Mr. Bowen was an excellent senator and had helped pass the rollback law for "the benefit of the people."

Mr. Roberson pointed out that the superintendent of schools had been an able leader in this change and had worked effectively with the school board and the business community. Mr. Roberson and Superintendent Johnson have been friends for many years and have always worked closely on matters of this type.

When asked who had played the major role in bringing about the change, he replied, "The superintendent was clearly the leader in these matters."

T. Charles Reynolds, Businessman. A return visit was made to the office of T. Charles Reynolds. There Mr. Reynolds stated that he simply couldn't remember any names and that he really didn't know much about these matters since, "I'm just an old, dumb banker." On his bookcase were pictures of himself with two former Florida Governors. He engaged in a lengthy discussion of his philosophy of education and then said he might know of someone who could help, old Troy Harrison of the Lawson County Tax League. Mr. Reynolds explained that Troy Harrison was involved in all these matters and was very knowledgeable on the subject. Mr. Reynolds then called Troy Harrison. Mr. Harrison said the main reason for the revaluation was, "The people of Lawson County are a cut above those in other counties and states." When asked if schools or

business communities were responsible for it, he replied, "No sir, just plain honest people trying to get the job done." After a brief conversation with Mr. Harrison, Mr. Reynolds re-entered the room.

Mr. Reynolds asked who Mr. Bowen had said was behind the drive for revaluation. Upon hearing that the information given had indicated Mr. Bowen himself was, Mr. Reynolds replied, "Well, he ought to know." A final question, asking if he could think of any other persons involved in the revaluation, brought the same response of, "No, I'm just a poor dumb banker."

Jefferson Powers, Executive Secretary of the Lawson County Chamber of Commerce. The Chamber of Commerce Executive Secretary, Mr. Jefferson Powers, provided little real information, but did serve to give some excellent leads for future interviews. Mr. Powers was a former salesman who stressed that there had been state level pressures to achieve 100 percent assessment, but he doubted that this motivated the change. He stressed that the school board had been asking for increased funds, but he also doubted that this alone motivated the change. He felt that business was indeed interested in having taxes lowered. When asked specifically if the taxes on his place of business had gone down he said, "Quite substantially." He also stated that taxes had gone down on his home. When asked the official position of the Chamber of Commerce he replied, "When something lowers business taxes and helps the schools you can bet we'll be for it." When asked what group had been the prime factor in bringing about the change, he pointed out that, "Unquestionably it was the business community."

An appointment was then made for an interview with Mr. Bernard Branning, who was an executive with a local corporation, former mayor of Lawrence, and former member of the school board.

Bernard Branning, Former School Board Chairman. Although there was a long wait for the interview with Mr. Branning, he was most cooperative in supplying information. Mr. Branning said that banking interests had put considerable effort into this drive and he specifically named as an influential member of this drive the late Mr. B. B. Wallace, Chairman of the Board of the Third National Bank of Lawson. The Third National Bank had always had a heavy interest in business property, and Mr. Wallace had been a large landholder. When asked about the relationship between Mr. Wallace and Mr. Reynolds he stated that they had worked very closely together and it was Mr. Wallace who had first called a meeting of businessmen to begin a drive for revaluation. The major opposition to revaluation came from the new farm owners who had been granted unofficial exemptions from taxation. The assessing firm did not respect these exemptions, but Mr. Branning felt the farms were not unduly hurt. He said the older farm owners had benefited somewhat.

Mr. Branning felt that the main force utilized in bringing about the change had been Tom Bowen who had served as a spokesman for the business interests and who bore most of the later brunt of the attack. He said that the schools had supported the revaluation but not the rollback until they had been assured that the schools would not lose revenue in the process.

Mr. Branning called Mr. Roger X. Elliott, clerk and tax collector for the city of Lawrence. Over the phone Mr. Elliott stated,

"Without a doubt business interests instigated the movement."

Mr. John T. Coleman who worked in insurance and investments was also identified as a prime force in the drive for revaluation. When asked about the role of the schools in the change, Mr. Elliott said they had come along for the purpose of getting increased funds, but had not been responsible for beginning the drive.

Asked about the role of Troy Harrison of the Tax League, Mr. Branning stated that Mr. Harrison had been around a long time but really knew nothing of government and finance as it is carried on in day-to-day situations.

Mr. John T. Coleman, Leading Investment Broker. Mr. Coleman refused to answer questions on the interview guide, and said several people had called about the interviews which had been taking place. Finally he asked a man sitting in an inner office, "Do you have any idea who might have started that drive for revaluation back in '60?" The gentleman replied, "You did." Mr. Coleman immediately replied, "You know that can't be right; why would I push for higher taxes?" The gentleman said, "You're right, I must have gotten the years switched around. No, it certainly wouldn't have been you."

When Mr. Coleman was asked if his taxes had gone down after the revaluation, he replied, "My taxes have never gone down on any property I own." Table 5 shows that on at least one occasion this was not the case.

Mr. Coleman said that he did have extensive land holdings, but that property taxes were almost ruining him and immediate relief of some kind was necessary. In an attempt to solicit an interview only

positive comments were made in reaction to Mr. Coleman's philosophy of finance. When leaving Mr. Coleman said, "It's nice to know our universities are still turning out people with solid knowledge on these matters."

TABLE 5
LOCAL PROPERTY TAXES ON A SELECTED PIECE
OF BUSINESS PROPERTY, 1960 AND 1961

	Year	Taxes
Coleman and Wallace c/o J. T. Coleman Lawrence, Florida (Business Property)	1960	\$3,214.00
	1961	3,068,96

Source: Lawson County Tax Collector's Office, Trenton, Florida.

Philip Burdette, Chairman of the School Board. Mr. Philip Burdette's name had been given by the superintendent as someone who represented the interests of the farms. Mr. Burdette is head of a large company in Uniontown, Florida. His office was small and he appeared to be quite busy. He said that he is presently Chairman of the School Board and that he has taken an active interest in school affairs for many years. As Chairman of the School Board he felt that increased sources of revenue were needed for the schools, but that the county commission had always resisted such a move. Only after the business community had united to get a revaluation was any effort made to

bring this about. When asked what role the schools had played in the revaluation he said, "Very little if any. The sole purpose of the revaluation was to save the business community some money." When questioned about his own taxes he said he couldn't recall exactly, but he hadn't been hurt very much.

TABLE 6
LOCAL PROPERTY TAXES ON THE OFFICE OF
BURDETTE'S PACKING COMPANY,
1960 AND 1961

	Year	Taxes
Burdette's Packing Company Uniontown, Florida	1960	\$427.50
(Main Office Building)	1961	420.08

Source: Lawson County Tax Collector's Office, Trenton, Florida

He said that the farms had not lost much, and in fact, the well-established farms probably lost nothing at all. Once the rollback had been passed, the farms ended their opposition.

Joan Spencer, Political Reporter with the Lawson Ledger. A visit to the newspaper office of the Lawson Ledger resulted in an interview with Mrs. Joan Spencer, identified by several as knowledgeable on county matters. She is a reporter whose main assignments are the school board and the county commission meetings. She explained that she knew very little about all this, but that Mr. Reynolds had said the findings might

make an interesting story and could she be provided with the findings on Lawson County. She did say that Lawson County had some of the finest schools in the state, and that Mr. Reynolds had provided a high level of leadership in all these areas. She made arrangements for use of the microfilm file of newspapers at a later date.

A final visit to Mr. Porter Roberson, the tax collector, resulted in some findings which shed considerable light on the proceedings. A check through pieces of property, selected by Mr. Roberson as representative of the county, brought forth the following conclusions:

1. Homesteads, particularly in the lower-priced area, took the brunt of increases.
2. The business community benefited greatly.
3. Farms remained generally unchanged.

At the termination of the interview, Mr. Roberson was still going through the tax records, saying he had no idea that the business community had gained so much.

Other interviews were conducted with Mr. Bishop, Mayor of Trenton, and Mr. Durham, Attorney for the County Commission. Neither could clearly recall the revaluation, but both did state that the prime forces for the revaluation were: (1) the need for a broader tax base, and (2) the desire of the business community to pay a more equitable portion of the tax burden.

Newspaper Accounts, Lawson Ledger
1960-1961

The newspaper carried a fairly complete record of the happenings concerning revaluation. Accounts for these two years show Mr. Bowen winning election in 1960, by a vote of 6,250 to 3,651. That same year Mr. Bowen was selected by the Ft. Prentiss Sun as one of the ten outstanding legislators in the state. The idea that Mr. Bowen served as the principal spokesman for revaluation is borne out by accounts of June and July, 1961. On June 20 about 500 persons showed up at Bowen's Hardware Store protesting the increased taxes. At this time Bowen told them that his Senate Bill would probably result in tax cuts for most. On June 25 he admitted that homeowners were hit the hardest, but said that this was still the fairest, most equitable plan for taxation.

The names of businessmen identified in the interviews were absent from nearly all accounts of the revaluation. However, a picture showing the Board of Directors of the Third National Bank of Lawson clearly tied together three of the leading figures. On this board were Mr. B. B. Wallace, Chairman, Mr. J. T. Coleman, and Mr. T. Charles Reynolds. Mr. Wallace was quite conspicuous in the news for his many charitable projects, a principal one being the local hospital.

The indecisive action of the school board was indicated by their agreement to cut back their millage in accordance with the increased valuations. Slight raises were given to teachers. However,

on July 25, 1961, the school board and county commission pledged to hold the line on taxation.

Mr. Crosby, the tax assessor, was presented in the role of being a preserver of lower taxes, as stated by an article of July 20, 1961. In this article Mr. Crosby promised to correct the inequities of the new appraisals, and on July 25 he began this process. Mr. Gordon Overstreet was then ordered to recompute the millage based on Mr. Crosby's new appraisal.

Summary

Lawson County underwent a property revaluation in 1960-61 under the promise of equalization of taxation. This purpose had wide community support, which was enhanced even further by the statement that with Mr. Bowen's Senate Bill, no sharp increase in taxes would result. Millage cutbacks were followed by both the county commission and school board. However, due to an interpretation of the law, the school board was able to obtain some increase in funds, a portion of which went for slight teacher increases.

That the business community was the principal gainer is unquestionable. Testimony plus tax records clearly record this. Major business holders such as J. T. Coleman and B. B. Wallace were prime forces in a movement to gain revaluation. Mr. Tom Bowen, an active member of the business circle, and one able to accomplish necessary legislation, served as a spokesman for this group. Certainly increased funds were needed for county purposes and this, combined with the effective argument of equalizing the tax base, served as the necessary implements for putting the program across. Mr. Bowen was to feel county vengeance

in the next three elections, where he was soundly beaten in his home county. He was winner in 1966 by only 63 votes, with the necessary plurality coming from other counties. In the most recent election of March 1967, he was defeated by his opponent, again soundly beaten in Lawson County.

Certain segments of the community identified the schools as being the prime force in bringing about the revaluation. This segment consisted primarily of the lower political officials. In no case did the school people, superintendent or board, identify the schools as the primary cause. Likewise the business element of the community at no time pointed to the schools as being the cause. What does seem apparent is that the schools were able to take some small advantage of the increased assessment to gain additional funds. For doing so they seem to have inherited some of the blame for increased taxes.

The newspaper supported the revaluation on the grounds that all should contribute to local government. There had been no widespread discontent with the school programs, but there was support from P.T.A. groups once the county commission had proposed it. In all interviews the teachers' organizations were identified as playing only a very minor role in the happenings. The school board was identified by the officials of the county courthouse as providing a major force, but no members of the school or business community felt so. The superintendent was regarded as a weak person who provided little real leadership for the schools. The business community was the overwhelming choice of those interviewed as the major force behind county revaluation.

McKinley CountyDescription

McKinley County is located on the coast of Florida and is well known as a resort community. The total development of the county has taken on a change in recent years as farming interests in the inland portion of the county have made their presence known in county affairs.

Since approximately 1960 the community has undertaken to attract industry for the purpose of establishing greater diversity in the economy. Several electronic firms have come in recent years, although not at the rapid rate some had hoped for. That portion of the county nearest the shore remains relatively unchanged, with much of the wealth concentrated in a small area. Those interviewed felt that the power structure of the county resided there until approximately 1960 when their power began to give way. The interviewees conceded that these interests had not lost their power, but rather that diversity of interests county wide had produced a more pluralistic power structure with substantial competition among the various segments. Throughout the interviews real estate dominated the total county life.

In 1961 an increase in local revenue receipts occurred in the amount of almost \$3,000,000. The county had been in a basic orbital pattern of finance up to this time, with population and assessed valuation growth corresponding very closely with the increases in revenue. The superintendent at this time had been in office for a number of years and retired shortly after this year of increase. That almost

no community-wide controversy surrounded the increase was attested to by the fact that only two articles appeared in the major newspaper concerning the raising of the millage and the adoption of the new budget.

Interviews

Charles Hardy, Assistant Superintendent in Administration.

The present superintendent of schools in McKinley County was not with the schools at the time of the change. Therefore an appointment was made with the assistant superintendent, Mr. Charles Hardy, who has been with the system for a number of years.

Mr. Hardy related that in March 1960 a state survey of county capital outlay needs had recommended an expenditure of \$29,273,204 between July 1960 and July 1964. They also showed that funds available during this time would be only \$14,730,462. The local bond issue sold back in February 1957 in the amount of \$10,900,000 had not been sufficient to bring the county school system to a catch-up point in construction.

Along with this, Mr. Hardy indicated that an increased emphasis on attracting business had begun. It was felt by these interests that overcrowded schools and double sessions were detracting from the image of the county. Several business surveys had been conducted which had cast an unfavorable light upon the schools.

A revaluation of property had occurred in 1957, with increased sources of revenue available to the taxing bodies. Mr. Hardy emphasized, however, that millage had been kept to a minimum in order to keep

property taxes down. This was aided by the superintendent, who was quite ill during this period and unable to provide adequate leadership. The motivation behind the lower millage, according to Mr. Hardy, was the desire of selected real estate interests who place most of their emphasis in the sale of homes. This keeping of lower millage was opposed by other real estate groups who, while not wanting higher taxes, desired to bring schools up to a satisfactory level.

The contrast between the years before and after the increase was illustrated by Mr. Hardy by means of the following figures.

TABLE 7

ASSESSED VALUE OF TAXABLE PROPERTY AND SCHOOL TAX MILLAGE
FOR MCKINLEY COUNTY BY FUND AND PURPOSE,
1957 THROUGH 1961

School Year	Assessed Value of Taxable Property				
1957-58	\$224,722,262				
1958-59	804,554,892				
1959-60	874,573,785				
1960-61	944,615,120				
1961-62	852,149,959				

School Year	County Current	District Current	District Debt Service	District Building and Bus	Total School Tax Millages
1957-58	10.00	7.00	2.00	3.00	22.00
1958-59	3.00	2.75	.75	1.00	7.50
1959-60	3.74	2.75	.50	.75	7.74
1960-61	4.07	2.75	.50	.75	8.07
1961-62	7.06	2.75	1.20	1.60	12.61

Source: Superintendent's Budget Report, McKinley County Schools, 1966.

Mr. Hardy emphasized the racial problem that was confronting McKinley County at the time being studied. The county system was in the midst of the Denmark case in which a Negro man endeavored to break school boundaries and have his son attend an all-white school. Mr. Hardy pointed out that the general public watched with interest and majority approval of the opposition the school board was giving in the courts to prevent this.

The basic motivation for increasing assessments was placed on the school board by Mr. Hardy. While split on some issues, the school board after 1960 had a more liberal, free-spending attitude. Although a majority of people in the county still retained a hold-the-line attitude regarding taxes, Mr. Hardy felt that the school board had proceeded to advance expenditures for schools. The displeasure of the public was pointed out by Mr. Hardy when he stated that a proposed three-mill increase request for building and bus was defeated in November 1961.

Mr. Hardy recommended Larry Brock, chairman of the school board at the time of the increase; John Olson, the tax assessor who revaluated property in 1957; George Briles, public relations director for the schools; and James Reynolds, former school board member, as knowledgeable people to interview.

George Briles, Public Relations Director for McKinley County Schools. Mr. Briles was a former newspaper reporter with the McKinley Dispatch. He had given trouble to the schools and so, according to Mr. Hardy, they hired him to work for the schools. He also served as

director of research, and Mr. Hardy's attitude towards his competency in this area was decidedly negative.

Mr. Briles pointed out that the newspaper, which is part of a chain, had established a basic policy of keeping school controversy to a minimum. Questions concerning surveys, teachers' organizations, P.T.A. and civic groups brought responses indicating that he felt these groups had little, if any, influence.

Two major sources of change were identified by Mr. Briles. The first of these was the input of light industry. The incoming employees desired to live near good schools and the companies often located near those schools which were considered good. For this reason, Mr. Briles felt that certain school board members representing real estate interests were desirous of upgrading the quality of the schools in the county. Their reasons, according to Mr. Briles, stemmed from the fact that new subdivisions would be built, providing new business. In addition, land could be sold to industry locating near them. If quality schools could be built, a large amount of money stood to be gained from several of the real estate groups.

Referring to the former superintendent, Mr. Briles indicated that Mr. Jenkins represented the old power structure and a hold-the-line taxing philosophy. The implication was made that it had been the school board who had persuaded the superintendent to retire.

Mr. Briles suggested that Jack Maris, the temporary replacement for the retired superintendent; James Reynolds, former school board member; and Tom Britte, Sr., prominent real estate broker, be interviewed.

Jack Maris, Assistant Superintendent of Business Affairs.

Mr. Maris' office was located at a nearby school and he was most cooperative during the interview. Mr. Maris was hired as interim superintendent upon the decision of the former superintendent to resign.

Mr. Maris referred to two key elements in the increased millage. The first of these was the change in school board control. Mr. Maris pointed to a group of three members able to gain control of school fiscal matters. This group consisted of Larry Brock, James Reynolds, and Charles Hammer. This take-over had begun when Mr. Reynolds came on the board in 1958, with Mr. Brock and Mr. Hammer coming on in 1960. All were involved in real estate, as were the two remaining members.

The other element was identified as the desire for industry in the county. Several industrial surveys, Mr. Maris related, indicated the inadequacy of the existing system. Particularly notorious were the overcrowded conditions. For this reason the necessity of several bond programs was pointed out. Similarly, there was much concern over the location of the new schools to be built. Mr. Maris pointed out that racial concerns, as well as strategic location of these schools for industrial inducement, were factors in the developing of future school sites.

The superintendent at this time was identified as a basically reserved individual, although Mr. Maris did say he had once been a good man. The activity of the P.T.A. was considered very supportive to the increase, but Mr. Maris conceded that as a force they accomplished little. The teachers' organization was viewed as a totally inept group, incapable of solving their own internal affairs.

The names of James Reynolds; Clyde Harbert, local realtor; and Larry Brock were provided for the purpose of their being able to give additional information.

James Reynolds, Former School Board Member. Mr. Reynolds had served as Chairman of the Development Council for the past several years. He no longer served on the school board, but remained active in real estate.

Mr. Reynolds related that Tim Britte, Sr., and Larry Brock talked him into running for the school board. According to Mr. Reynolds, the motives behind Mr. Britte lay basically in the conservative area of preserving racial segregation, and eliminating waste in the schools. Mr. Brock's motives were those of attracting industry. Mr. Reynolds indicated that he found much merit in both positions at the time.

He was quite emphatic in explaining the way school board members had manipulated school sites for personal profit. A specific point was made of "Korvette's College," referring to a high school near a real estate development of Roger Korvette. "This is the fanciest high school you've ever seen. While you're here you ought to ride out and see it. You won't believe how elegant it is."

Mr. Reynolds stated that he and Mr. Brock had been successful in obtaining the superintendent's resignation. It was discovered that the former superintendent had been depleting reserves in one account to hold down millage. At the time of the millage increase, Mr. Reynolds pointed out that this reserve had been almost exhausted.

An examination of the school budget for Interest and Sinking Fund over a three-year period indicated that the account of the depletion was true. Table 8 gives the figures for these three years.

TABLE 8
INTEREST AND SINKING FUND FOR MCKINLEY COUNTY SCHOOLS,
1959 THROUGH 1961

School Year	Millage	Tax	Balance at the Beginning of the Year
1959-60	.50	\$414,130	\$727,983
1960-61	.50	448,203	473,814
1961-62	1.20	971,323	218,061

Source: Superintendent's Budget Report, McKinley County Schools, 1966.

Clyde Harbert, Local Realtor. Mr. Harbert had difficulty recalling the years in question and solicited the help of his wife, who was also working in real estate. They seemed to feel that no major effort was put forth by the newspaper, P.T.A., or teachers' organization. However, the name of Larry Brock did elicit much comment. Mr. Harbert stated, "We had open brawls at the realtor's meetings." Apparently two different factions existed concerning views of property taxes. One segment, led by Mr. Harbert, favored a hold-the-line policy towards property taxes. This group, as described by Mr. Harbert, sold basically to the homeowner, with a large number of sales going to retired people. Mrs. Harbert pointed out that much of their sales promotion work was based on the low rate of property taxes.

The other group mentioned by Mr. Harbert was that led by Larry Brock. Their basic real estate interest was in selling to the business community. For this reason, Mr. Brock definitely had a real desire to improve schools, particularly in certain areas. That Mr. Brock was willing to tax to get the schools and incur the wrath of others was shown by Mr. Harbert's remark, "After he got on the board the whole county went crazy with taxing. If it doesn't stop pretty soon it'll break all of us."

Mr. Harbert gave his card as a form of introduction to a close friend of his and a long-time county commissioner, Lawrence Lewis. Mrs. Harbert said, "He knows everything on these matters. He'll be glad to help you."

Larry Brock, Former School Board Chairman. Mr. Brock owns a very expensive-looking real estate office with a large staff appearing quite busy. Several visits failed to find Mr. Brock in his office and this interview was finally conducted by telephone at a somewhat hurried pace. Mr. Brock had broken several attempted appointments.

Mr. Brock stated that as a real estate broker he was opposed to increased taxes like any other businessman. "However," he emphasized, "the schools must come first." Mr. Brock stressed that all community agencies play a vital role in determining school policy. He would not answer specifically any of the questions except those concerning the superintendent. Mr. Brock pointed out, "Mr. Jenkins was totally incapable of performing his job after 1958. It was in the best interest of the community when he resigned."

Mr. Brock explained that he was late for an appointment and was unable to talk further. He apologized for not being more helpful and the names of Robert Petty, local financier, and Abe Johnson, attorney, were mentioned as sources of further information. Both were members of the Development Council.

Tim Britte, Sr., President of a Local Real Estate Firm. Mr.

Britte was an elderly man who had trouble remaining on the topic of the years of change. He was most cooperative, though, and arranged an interview with his son, a local bank vice president. Their responses and feelings were so similar, however, that both interviews are included here together.

It was emphasized by Mr. Britte that the assessment had been done very poorly, and that Mr. Olson owed some debts to the old power structure. The claim was made by Mr. Britte that the people on the ocean side of the county had gotten a definite advantage in their assessment. "It was the homeowner who got stuck." Mr. Britte did feel that increases for buildings, and in some cases teachers' salaries, were fair. His major displeasure was with the central office staff, particularly supervisory personnel. He referred to them as "a complete waste."

Asked what factor had played the largest role in increasing expenditures for schools, Mr. Britte cited the input of industry and a school board that went to excesses in spending. "I supported Brock, Hammar, and Reynolds, but they went overboard." Neither he nor his son revealed any segregationist feelings or tendencies. Previous interviews indicated that these feelings would be found. The major objection

of both men was to a lack of proper school budget handling, and a very strong objection to the revaluation of 1957.

Edgar McCarthy, Tax Assessor. Mr. McCarthy would not answer any questions provided on the interview guide, and only consented to allow the use of the tax records after being informed they were open for public inspection. He contended throughout the opening statements that he was extremely busy. This did not appear to be so. Mr. McCarthy was the tax assessor who replaced Mr. Owens and whose platform was a lowering of assessments. This he did in 1961, as Table 7 shows.

An examination of tax records indicated that after the 1957 revaluation, despite a rollback in millage, the small homeowners all experienced substantial increases in taxes. Pieces of property selected at random give some evidence to support this. (See Table 9.)

TABLE 9

PROPERTY TAXES FOR SELECTED PIECES OF PROPERTY
IN MCKINLEY COUNTY, 1957 AND 1958

Class	1957		1958	
	Assessment	Tax	Assessment	Tax
Home	\$ 9,300	\$ 201.24	\$ 20,900	\$ 233.73
Home	5,350	16.38	13,200	120.54
Home	6,950	91.26	13,400	123.48
Commercial	229,000	10,717.20	487,000	7,158.90
Commercial	384,000	14,229.07	692,240	10,175.93
Commercial	95,000	4,446.00	210,000	3,087.00

Source: Tax Assessor's Office, McKinley County, 1967.

Roger Korvette, Former School Board Member. Mr. Korvette lived in a well-furnished home overlooking a small lake. He stated that he has retired from a small real estate and insurance business and now owned a number of horses which he entered in competitions. He had served on the school board for many years and left in 1963.

Mr. Korvette expressed a very conservative philosophy of school finance. He favored removal of all property taxes and income taxes with the entire burden of finance falling on the sales tax. He also felt that school finance should be done on a bonding system, with each generation paying its share.

The former superintendent was praised by Mr. Korvette for his fine managing of financial affairs. Mr. Korvette emphasized that McKinley County always had one of the finest systems in the state. His feelings for other administrative personnel were less generous. He stated, "We did need a few more supervisors, but now we're cluttered up with them."

Mr. Korvette indicated a strong support for the local junior college, which is located less than a mile from his home. "It has been good for the whole county. Larry Lewis and I found the county the land for it." Mr. Lewis lived two houses down the street from Mr. Korvette.

Robert Petty, Former Chariman of the Development Council.

Mr. Petty owns a real estate company, but because of inability to locate him at his office, a telephone interview was necessary. Mr. Petty said that he was vitally interested in school affairs and that he was glad "someone was finally going to investigate the mess we've had here."

Mr. Petty accused the schools of large-scale waste, particularly in the administrative area. He said, "They have four assistants to the superintendent plus four for each of them and all with high salaries. We can achieve a hell of a lot more with a lot less money." A major charge leveled against the schools was mishandling of money. While refusing to be specific on this matter, Mr. Petty did emphasize what he thought to be poor budgetary handling. When referring to civic groups, P.T.A. and teachers' organizations, Mr. Petty accounted for their support of increased expenditures as either foolish or selfish. "They just don't know how much waste is going on."

Johnny Olson, Former Tax Assessor. Mr. Olson was the former tax assessor who revaluated property in 1957. He retired from office in 1960 and was succeeded by Edgar McCarthy. It was learned that Mr. Olson's father occupied this position before him. He now lived in Shawnee Town in the extreme western portion of McKinley County. For this reason Mr. Olson was interviewed by telephone.

Mr. Olson contended that the business community had paid almost the entire burden of taxation for the county. Also listed as heavy taxpayers were the cattle and farm interests. The group benefiting most from this low assessment, according to Mr. Olson, were the homeowners. Mr. Olson emphasized that he had no intention of raising assessments in order to provide avenues for increased taxes. What he had desired was a broadening of the tax base so that everyone would pay his fair share.

Asked if he were aware of any groups benefiting from the new tax base, Mr. Olson thought that possibly the business segment of the community had. He added, however, that the benefit was short lived

due to the irresponsibility of the school board and county commission. Mr. Olson had high praise for the former superintendent, placing the entire burden for increased taxes on the school board. He stated several times, "This was not my intention."

Abe Johnson, Prominent Attorney and Member of the Development Council. Mr. Johnson lived on the ocean-front portion of the county and occupied a very expensive-looking, well-furnished suite of offices. Throughout the interview he prided himself as being extremely objective in school matters. He recommended seeing several people both for and against schools.

Mr. Johnson felt that the revaluation had never been 100 percent despite the claims of Mr. Olson. The estimate made by Mr. Johnson was 70 percent, with Mr. McCarthy lowering this to 60 percent. The teachers' organization was identified as a group engaged in large-scale fighting among themselves. The P.T.A. was regarded by Mr. Johnson as something of a nonentity in its ability to exert any influence.

One group mentioned by Mr. Johnson as having a middle-of-the-road position was the Development Council. Their purpose, as explained by Mr. Johnson, was to examine the budgets of the various county agencies and make recommendations where appropriate.

The change in school policy was identified with the input of new industry. Several leading electronic firms were spoken of as being very much in favor of good schools. Their impact upon the thinking of leading citizens was felt by Mr. Johnson to be quite striking. Mr. Johnson noted that corresponding with the entrance of industry was

a marked change in school board attitudes. Particularly singled out was Larry Brock who, Mr. Johnson indicated, had a very strong business leaning.

Mr. Johnson spoke of the former superintendent as an excellent administrator "who had slipped in his last few years." He was considered to be a man who knew how to keep taxes down while still providing good schools. Mr. Johnson stated, "We've done a good job in McKinley County in support of schools."

All of the names provided by Mr. Johnson corresponded with previous lists given. The only exception was that of Mrs. Julie Walstein, President of the League of Women Voters. Mr. Johnson viewed the group as "sincere, but radical. They tend to get quite excited."

Julie Walstein, President, League of Women Voters. Mrs. Walstein lived in a very large home in the ocean-front part of the county. She was quite familiar with a number of power structure studies and spoke knowledgeably on the subject.

Mrs. Walstein felt that the principal reason for the increase in 1961 was the desire to attract industry. As Mrs. Walstein explained it, McKinley County was just beginning to get a taste of new industry and wanted to bring in much more. Real estate interests were heavily present on the school board and, as she remembered, there was much debate among these real estate groups themselves. She singled out the school board as the main influence in bringing about the change in school fiscal policy.

The local civic groups and parental organizations were all rejected as influential forces in the community. The newspaper was

considered to be for improved schools until it was time for money to be spent. The League of Women Voters was felt to be largely ineffectual, although Mrs. Walstein hoped this would soon change.

Other interviews were conducted with Joseph Thompson, local real estate broker; James Hart, Executive Secretary of the Chamber of Commerce; Barton Leeds, educational reporter for the McKinley Dispatch; and Lawrence Lewis, former county commissioner. All provided general answers to the questions on the interview guide, indicating either a lack of knowledge surrounding the events of that time, or an unwillingness to talk specifically about them. The only statements made by all four concerned the definite need and desire to bring in new industry, and the important role played by the school board.

Newspaper Account, McKinley Dispatch,
1961

The newspaper which was studied had the largest circulation in McKinley County. The general tone of the newspaper was one of a more conservative nature, with a number of articles supporting various patriotic enterprises. Likewise, editorially, several conservative writers were featured. More significant was the singular lack of coverage of school affairs provided by the paper. In an examination of the newspaper from March 1, 1961, to August 1, 1961, only four feature articles concerning the local public schools were seen. Much attention was given the possible location of a state university in the area.

The increase in the school budget received two articles, one announcing the change on July 18, and one announcing its adoption on August 3, at an open hearing. Only one person spoke at this meeting,

and he was the mayor, calling the increase a great step forward. Later a small article indicated the budget had been sent to Tallahassee.

Prominently featured was Lawrence Lewis, county commissioner. Several articles concerning a raise in taxes were featured, with Mr. Lewis explaining the reasoning behind the proposed increases. However, the coverage of local budgeting for schools was extremely poor and conspicuous by its absence.

Summary

In 1961 McKinley County underwent a significant increase in local expenditures for education. The availability of an assessment making it possible for an increase to occur goes back to 1957. In this year Mr. Johnny Olson, for whatever reason, revaluated property, resulting in significant financial benefits for the business community. From 1957 to 1961 a basic hold-the-line policy of taxation was adopted by the schools.

In 1958 James Reynolds came on the school board at the urging of several other realtors. This was identified by a number of people as the beginning of a more liberal spending board. In 1960 Larry Brock, another prominent realtor, along with Charles Hammer, was elected to the board. This gave the new group the necessary majority to institute changes for the 1961-62 fiscal year. They did so immediately. Although it is open to question how much these positions enabled the members to profit from selection of school sites, it is clear that this group was desirous of attracting industry through improved schools.

The bitter feelings still felt by some realtors over this change in taxing policy was evident. A split seemed to have formed

among those realtors who primarily sell homes and those who concentrate more on business property, with a corresponding difference in philosophy regarding spending for schools. Although neither motive seemed entirely honorable, it is apparent that a philosophy of attracting industry through good schools was in the best interests of the schools. Despite the fact that assessments were lowered in response to public demand and a millage election defeated in November 1961, the financial pattern of the school system never returned to its previous position.

The superintendent's role, at best, was noninfluential. Perhaps a capable man at one time, it was none the less evident that the school board simply took control of the schools from him. No evidence of leadership from 1957 to 1961 could be found. Likewise, civic groups, P.T.A.'s, teachers' organizations, and the Chamber of Commerce exerted little if any influence. The overwhelming evidence points to the dominance of real estate over every aspect of community life in McKinley County.

CHAPTER III

THE STUDY OF GEORGIA DISTRICTS

Two Georgia districts were selected for study in Chapter III. Exhaustive interviews were conducted in each of the districts to determine the motives behind the change in local school support. Also examined were newspapers, tax records, and school budgets, in an effort to supply additional information.

Ford County

Description

Ford County provides a contrasting picture in looking at the daily lives of its citizens. For almost half of the workingmen, Ford County is the bedroom community for nearby Alba. The other half of the working force find their occupations in the rapidly growing industrial complex in Ford County, with new industries eager to join due to the prime location.

By expressway, Shermanville, the county seat, is only ten minutes from Alba. The contrast is striking, however, since Shermanville resembles nothing more than a very small town, complete with a very old and poorly kept main street. The bright spot is the county courthouse, quite new and obviously the hub of local activity. Other major centers of population are Tide City, largest community in Ford County, and River Forest, home of the River Forest Free Press.

Ford County underwent a major increase in school expenditures in 1961. However, little community concern was generated over the increase which occurred in that portion of the school budget known as maintenance and operation. Interviews showed a much greater concern over the revaluation of property which occurred in 1964. This made interviews difficult to conduct since those interviewed would constantly relapse into the more controversial, and apparently easily remembered, period of 1964.

Ford County has been experiencing rapid growth both in the addition of new industry and in the population growth of the county itself. From all outward appearances it seems to be a wealthy community with a large number of home-building projects in evidence. The majority of these are in the twenty-to-thirty-thousand-dollar price bracket. The image, therefore, is one of rapid growth and observable affluence.

Interviews

R. L. Edwards, Superintendent of Schools. Mr. Edwards had the same difficulty as did future interviewees in recalling the specific year of the increase, and when asked what had brought about the increased revenue in 1961, he gave a full background on the revaluation of 1964. After conducting several interviews it was discovered that the increase in expenditures was in no way related to the revaluation, and a return trip to the superintendent's office was necessary. For reasons of reporting events specifically related to the years under consideration, comments concerning the 1964 revaluation have not been included, and the interviews were repeated.

At the return visit, Mr. Edwards found it necessary to go back to records covering the years in question, and he readily admitted that he had been mistaken concerning the revaluation. Having been superintendent for many years, he pointed out that the only year of real controversy over the schools was 1964. Mr. Edwards presented figures relating to the years 1959-61, which were later corroborated in the tax assessor's office, indicating that the source of the increased funds was an increase in the tax digest.

TABLE 10

TOTAL TAX LEVY AND TAX DIGEST FOR FORD COUNTY,
1959 THROUGH 1961

	1959-60	1960-61	1961-62
Maintenance and Operation	\$304,332	\$382,197	\$639,886
Sinking Fund	<u>212,665</u>	<u>254,220</u>	<u>264,417</u>
Total	\$516,997	\$636,418	\$904,303
<u>Total Tax Digest Available for:</u>			
Maintenance and Operation	\$19,889,603	\$25,052,948	\$35,388,009
Total Tax Digest	\$30,331,336	\$36,471,491	\$46,561,796
<u>School Board Millage for:</u>			
Maintenance and Operation	15.0	15.0	19.0
School Bond Millage	7.0	7.0	5.0

Source: Superintendent's Budget Report, Ford County Schools, 1962.

Mr. Edwards pointed out that for the 1961-62 school year the increase in millage had caused little community concern. That same

year the county commission lowered their millage, issuing a statement that due to the increase in the tax digest, a lowering of millage was possible while still providing ample funds for county operation. The effect of this was virtually no increase in local taxes for the 1961-62 fiscal year. For this reason, although local school revenue receipts increased sharply, there was no community outcry as was to be heard in 1964.

An examination of the school budget showed that the increase in funds was spread somewhat uniformly throughout the budget. The largest portion of the increase was used for the addition of staff members at several recently constructed schools. With the rapid community growth, the addition of several new schools for the system was becoming a yearly necessity.

Mr. Edwards suggested Mr. Paul Dykes; Mr. Edwin Gregory, local businessman; and Mrs. Maud Smith, prominent school board member and President of the League of Women Voters, as knowledgeable citizens to interview.

Maud Smith, President of the League of Women Voters. Mrs. Smith was very cooperative and willing to provide information. She is a large landholder in the county, a former school teacher, an active school board member, and is presently employed by the Office of Economic Opportunity.

Mrs. Smith pointed out that the most important fact about the county had been its phenomenal growth. The land values have grown tremendously, as they have in the total Alba area. It was Mrs. Smith's opinion that the kind of people moving into the county had been of

great importance in creating a favorable attitude towards schools. In general they have been young and well educated, with a high degree of interest in educational matters. She stressed that it was for this reason that the P.T.A.'s were important in decision-making concerning the schools.

A key factor responsible for upgrading the schools was the investigation made by industry before coming into a county. In her judgement, the opinion of the county has been that an increase in school quality would be an important factor in attracting new industry. Although she was unable to remember any specific industries which had located in Ford County about the time of the 1961 increase, she did say that the community had been quite selective in the businesses which had come in. As an example of the types of industries being selected by Ford County, she told of the recent entry of Parley's Catalog Center, a multimillion dollar business investment.

Mrs. Smith stated that to the best of her knowledge, no major controversy existed over the school increases in 1961. In fact, she was quite surprised at the amount of increase in school revenues which had occurred then, although she did remember this as a large growth year for the county. She explained, however, that positive school policies had existed here for the past ten years.

Asked what had been most responsible for gaining the support for the schools, she pointed to two major factors. First, she felt that Ford County "had young, well-educated people, interested in quality education"; and secondly, "the ability of the superintendent to bring the community together on these matters was outstanding." Mrs. Smith

indicated that although the superintendent was often a controversial figure personally, he did seem to have the ability to pull together various interest groups for the good of the schools.

Mrs. Smith suggested that Paul Dykes, Chairman of the County Commission and a prominent attorney, would be able to give additional information concerning events in the county in 1961.

Paul Dykes, Chairman of the County Commission. Mr. Dykes is an elderly gentleman who has held public office in Ford County for many years. He was quite willing to grant an interview and was most cooperative.

Mr. Dykes recalled the increase in school revenue at the time being studied, relating it with the decrease in the county commission millage. He emphasized, "Any time our millage request goes down, it's worth remembering." Mr. Dykes noted that Ford County had experienced a tremendous growth in the past twenty years and he felt certain that this accounted for the increase in the local tax digest.

Mr. Dykes explained that the most active organizational force on behalf of the schools had been the P.T.A. "They sponsor an annual dinner for public officials and present the needs of the schools at these affairs. Attendance in the P.T.A. is always quite good and participation very active." In conjunction with this, he pointed out that the major newspaper, The Free Press, always carried coverage of P.T.A. meetings.

The force indicated as being most instrumental in increasing local support, however, was the superintendent. Mr. Dykes described

him as very active and an important influence community wide, emphasizing, "He gets the job done."

Mr. Dykes could recall no controversy surrounding the increased school funds in 1961 and further stressed that the community would support all sound educational programs. He singled out the new junior college to be opened soon as an example of the strong community-wide interest in education.

Mr. Dykes suggested that the tax assessor's office would probably have the exact figures covering the tax revenues of 1960-61. He further suggested that Mr. Edwards, President of the Bank of Shermanville; Mr. Lev Hempsted, prominent attorney; and Mr. Robert Stokes, Executive Secretary of the Chamber of Commerce would be knowledgeable citizens who might be able to provide additional information concerning the increased school revenues.

Charles Cronkite, Businessman. Mr. Cronkite has been president of the Bank of Shermanville for the past five years but was not with the bank at the time of the increased school revenues of 1960-61. Explaining that he had entered the county early in 1962, he was necessarily limited to that knowledge he was able to recall.

Mr. Cronkite felt that a major aim of the county for the past ten years had been the attraction of industry. The type of industry which the county desired placed heavy emphasis on quality schools. For this reason a program of upgrading the schools was begun and the community had grown rapidly. As evidence of the effects of this upgrading of schools on the economy of the county, Mr. Cronkite pointed

out that since this time large profits have been made by many citizens in the county and that a number of them "have gotten quite rich." As the most recent example of the county's industrial growth, he pointed to the new Parley's Catalog Center.

Asked if any forces had opposed the increases in school support, he replied, "Only those who would like to pass more of the taxes on to businessmen. Ford is an education-minded county which will support good schools."

Lev Hempsted, Prominent Attorney. Mr. Hempsted has practiced law in Ford County for a number of years and could recall no major controversy in education other than the revaluation in 1964. This, he said, was done to give businessmen a better tax break.

Mr. Hempsted did not believe that the organized school groups had been very effective in working on behalf of the schools. He gave primary credit to the school superintendent whom he felt had worked effectively with community leaders to get the increased support. Mr. Hempsted explained that he and the superintendent were not close friends, but "we do have first-class schools." He added that the school board and school organizations have been under the control of the superintendent and that he has used them well for the advantage of the schools.

Robert Stokes, Executive Secretary of the Ford County Chamber of Commerce. Mr. Stokes' offices are located in a new, modern building just off an expressway which leads to Alba. He felt that the Chamber of Commerce was basically a weak organization in Ford County due to its inability to get the power structure to become members.

He named neighboring Andrews County as an example of a progressive community where the Chamber of Commerce played a major role as the voice of business.

Mr. Stokes immediately turned to the rapid growth of industry as the most important reason for the increased tax digest. Upon checking his files, he listed over ten major industries which had located plants or purchased land for plant sites in Ford County during the fiscal year 1960-61. Mr. Stokes emphasized that the nearness of Alba gives Ford County unique characteristics much desired by business. He then quickly pointed out, "However, business also very carefully checks the school situation before entering a community." Mr. Stokes felt that the schools of Ford were of such a quality that business would not hesitate to enter that county. He continued, "The biggest problem Ford County has is finding and building sufficient facilities."

Mr. Stokes indicated that he found Mr. Edwards to be quite influential county wide and that his office had never been in jeopardy during an election. He added with pride, "We have good schools and the people know it." Asked to identify the single most significant force on behalf of the schools in the community, Mr. Stokes stated, "It would have to be Mr. Edwards."

Edward Gregory, Former Chairman of the County Commission and Leading Businessman. Mr. Gregory is now in retirement and occupies a large, well-furnished home near Shermanville. He was Chairman of the County Commission until 1960, and pointed out that his whole career has been in elective office. He still maintains an interest in a local

business firm and stated that this "provides a small retirement income." Mr. Gregory had been identified by several persons interviewed as anti-schools in outlook.

Mr. Gregory was of the opinion that the community agencies generally had little influence upon decisions made in the county. He considered the newspaper very weak and having little, if any, county-wide effect. Mr. Gregory pointed to Superintendent Edwards as a strong community leader whose main strength lay in his ability to work with the business community.

His attitude towards the schools was expressed in terms of his continual support for all school enterprises. Mr. Gregory said that he had never opposed any sound school issue and that he had done much to promote the growth of the schools. He did feel, however, that much waste could be removed from the budget, particularly in the area of supervision. Nevertheless, Mr. Gregory emphasized that Ford County had a quality program of education and that he had worked hard to achieve it.

In Mr. Gregory's judgement, the progressive business attitude, combined with the able leadership by the superintendent, had provided the basis upon which this quality program was built. He suggested that Paul Dykes be contacted for further information, since he took over the county commission in 1960, just prior to the increase in school revenues. He also suggested that Mr. Robert Cox, Tax Commissioner, be contacted for specific tax figures.

Robert Cox, Tax Commissioner. After much discussion, the tax assessor finally agreed to examine the tax records. Mr. Cox gave the following conclusions concerning the ten-million-dollar increase in the tax digest. In giving an accurate breakdown for areas of growth, Mr. Cox estimated \$3,000,000 from new home construction, \$3,000,000 from the increased value of property due to sales, and \$4,000,000 from new businesses located in the county. He stressed that this had been a year of increased home building and to totally ascribe the growth of the tax digest to new businesses would not be completely accurate.

P. R. Thompson, Member of the Tax Assessor's Board. Mr. Thompson has occupied a position on the Ford County Tax Board for over ten years and had extreme difficulty in recalling the increase of 1961. He did explain that there had been increasing pressure brought to bear on behalf of school support in recent years. The pressure, according to Mr. Thompson, culminated in the revaluation of 1964.

He gave little credit to organizations such as the P.T.A. or Chamber of Commerce for making the needs of the schools known or in bringing about any significant increases in the schools' budget. Major emphasis was placed on the superintendent who, in Mr. Thompson's opinion, completely controlled the school board and all school organizations. Other support for schools came from many of those who had recently moved into the county and who "wanted the best in schools." The business community was also a prime factor in instituting this increased support, according to Mr. Thompson, who pointed out that several businesses had conducted surveys of the county before instigating their move. Mr.

Thompson stressed, "Business has completely changed this community." He pointed to the rapid increase in population as evidence of the total change in the make-up of the community.

Mr. Thompson emphasized two main forces as responsible for the increased support for the schools. The first of these was the arrival of Superintendent Edwards into the county. The second was the entry of large-scale business. He indicated that many people were dissatisfied with the changes that have occurred, but also that many have gotten quite rich as a result of these changes.

James Trent, Editor of the River Forest Free Press. Mr. Trent at first declined to allow an examination of the newspaper for the years 1960 and 1961. He refused to answer any questions stating, "I don't know anything."

He repeatedly referred to the school authorities as being knowledgeable and that he could be of no help. It was necessary to examine the newspaper records and not wishing, therefore, to further antagonize Mr. Trent, the interview was not carried further. Mr. Trent reluctantly agreed to allow the examination of the newspapers in question. This examination was carried on in a room with no artificial light, no heat, and no chairs, but quite adequate in its roach population. The Free Press had been referred to by several people interviewed as the principal news media in Ford County. However, in none of the interviews was Mr. Trent singled out as being knowledgeable on school matters.

Newspaper Accounts, River Forest Free Press
1960-1961

The River Forest Free Press is a weekly newspaper which is advertised and apparently recognized as the official paper for Ford County. The news articles concerning schools were short notices of P.T.A. meetings and articles generally centered on the need for more funds to hire the teachers needed for the rapidly growing population. There were no reports of school board meetings and it was soon apparent that the newspaper did not carry any sizable amount of school news to the community.

Industry seemed to receive the greatest amount of coverage in this paper, with particular emphasis placed on its growth in the county. Several references were made to a county-wide endeavor to attract industry begun in the early 1950's. From the constant notices of new businesses locating here it was apparent that the county has been successful.

Editorials strongly favoring the growth of industry were common and all were authored by Mr. Trent, the editor. A major appeal was made on May 18, 1960, to find a new tax structure. A sentence from one of these editorials read, "We need other sources of revenue besides taxation of industry and we need them badly." On June 8, 1960, Superintendent Edwards made an appeal for increased funds. His appeal read, "The answer (to double sessions, overloaded classrooms) is to be found on the basis of a tax structure that will provide these needed funds."

Only one issue carried news of the 1961-62 school budget. An article of June 7, 1961, related that the county commission, with Mr. Paul Dykes as their chairman, announced that their millage could be lowered from 27.0 to 24.5. Therefore, the increase from 15 to 19 mills

adopted by the school board for maintenance and operation, coupled with the drop in school bond millage from 7 to 5 mills, would have the effect of holding the line on taxes for most homeowners and businesses. The budget was not mentioned in any later articles.

Summary

Ford County provided a case in which increased revenues for school operations produced no community-wide concern. The most striking point was the difficulty most people had in remembering the increase.

In 1961, Ford County experienced a significant increase in its local tax digest. A basic explanation for this lies in the rapid influx of new homeowners, a large growth of new industry, and the increasing amount of land sales resulting in higher assessments. This increase in tax digest provided local taxing bodies with the opportunity for increased revenues. The two major taxing bodies were the county commission and the schools. In response to this potential for increase, the schools increased their millage to the extent that an additional \$268,000 in revenues was available for maintenance and operation of the schools. The action taken by the county commission was a decrease in millage for 1961. For this reason the tax bill for the average homeowner or businessman during this period remained roughly the same or perhaps decreased slightly.

The needs of the schools were such that an increase in revenues was an apparent necessity. The superintendent, in the opinion of those interviewed, provided community leadership and worked closely with all segments. This leadership, coupled with a large influx of young,

education-oriented citizens, provided the needed community support for a step-up in the school program.

At no time during the interviewing was it suggested that teachers' organizations or mass media were responsible for this support. Several people mentioned the large profits made by local citizens as a result of the phenomenal growth of land values. It appeared that the people in Ford County have a belief in the necessity of good schools for the purpose of attracting quality industry. The leadership supplied by the superintendent apparently gave the necessary professional direction to this belief.

Andrews County

Description

Andrews County, Georgia, is located on the very edge of metropolitan Alba, and the entry or leaving of either was scarcely noticeable. The principal city in the district is Dyer. However, the city of Dyer operates its own school system.

Although much of Andrews County serves as a bedroom community for Alba, the county has also undergone large industrial development of its own. (See Appendix.) The rapid growth of Andrews County has made the handling of school problems an important issue. The superintendent of schools has been in this position for over twenty years. He is reportedly one of the highest paid public officials in the state. He also administers what are reputed to be the best schools in the state. The teachers' salaries are considered to be very competitive.

The major increase in expenditures under study concerned the 1963-64 fiscal year. In that year local school revenue receipts increased almost \$3,000,000. Much coverage and attention was given this increase, since schools appeared to be a principal area of community concern. This increase followed a comprehensive Andrews School Study, conducted during the 1962-63 school year. This study called for specific recommendations, which were submitted in a report in May 1963. Plans were immediately made to implement many of the recommendations.

A specifically stated goal was the accreditation of the elementary schools. Rather than attempt a yearly gain towards this goal, the superintendent decided on a full-scale effort in one year. For this reason a 3.5 mill total increase was adopted which, coupled with the increase in the local tax digest, provided nearly \$3,000,000 in increased revenue.

Interviews

John Clain, Superintendent of Schools. Mr. Clain identified the 1962-63 comprehensive school study as the motivating force in deciding on a tax increase for the schools. This survey was conducted for the purpose of examining the total school program. He stated, "I try to have something like this every five or six years." He indicated that in his judgement it was in the best interest of the schools to try to implement changes on a rapid scale. Because of this, he decided to put in most of the recommendations of the committee immediately for the coming school year. This stated goal for these recommendations was to have the elementary schools accredited, a goal he said he achieved during the 1963-64 school year.

Figures showing comparisons of the two years were provided by Mr. Clain with the added point that assessments were at 50 percent of true value. Mr. Clain added that assessments were done very fairly and the tax digest kept completely up-to-date. (See Table 11.)

Opposition was identified by Mr. Clain as coming from two main areas. The first opposition mentioned was the League of Women Voters who wanted to push for an even higher tax increase. They wanted to

levy the full amount of 20 mills for maintenance and operation. Mr. Clain emphasized that this group was never taken seriously. "I wanted to have the leeway and power this remaining four mills would give me."

TABLE 11

TOTAL SCHOOL TAX LEVY AND GROSS TAX DIGEST
FOR ANDREWS COUNTY, 1962 AND 1963

	1962	1963
<u>Total School Tax Levy for:</u>		
Maintenance and Operation	13.5	16
Sinking Fund	3.0	3.75
Retirement of Junior College Bonds		<u>.25</u>
Total	16.5	20.0
Gross Tax Digest	\$636,109,315	\$700,709,670

Source: Superintendent's Budget Report, Andrews County Schools, 1964.

The only dissenting vote on the school levy increase came from Mr. Stiles, a member of the school board. Mr. Clain pointed out that Mr. Stiles had been in opposition to the rapid increase in expenditures.

Mr. Clain emphasized the total community backing which the schools have received. He cited three factors which have made the school's program successful. First, the educational level of the taxpayers and parents in the county; second, the kinds of school programs being offered and the image of the school system; and third, a well-

informed citizenry. Mr. Clain felt that the people of Andrews County had an extremely high educational level since most were associated with new growth industries that demanded a good education. Furthermore, these people were young and had children in school. "We're growing at the rate of 4,000 to 5,000 students a year." Mr. Clain pointed out that the P.T.A. meetings were extremely well attended and that support for the type of programs offered was very high.

Mr. Clain explained some of the new programs currently under way in Andrews County including a new science center. Soon to be put into effect was a starting salary of over \$5,500 for beginning teachers. Mr. Clain suggested that Charles McNeese, president of a local bank; Mr. Stiles, former school board member; Howard Mincher, former school board chairman; and Nelson Willis, vice-president of a local bank, be contacted for further information.

Nelson Willis, Vice-President of the First National Bank.

Mr. Willis has been vice-president of the bank for only a little over a year, but has been with the bank for quite a long time. He spoke freely of his participation in the Chamber of Commerce and implied that he was soon to become President of the Chamber. The Chamber was mentioned prominently by Mr. Willis, referring to it as the main decision-making center of Andrews County.

Mr. Willis indicated that the power structure of Andrews County was completely behind John Clain. Reference was made to the outstanding school developed by the superintendent, and Mr. Willis believed him to be one of the key power men in the county. The high per capita

income of Andrews County was also mentioned and the Chamber was named as the source of information concerning specific figures.

The two principal forces opposing the schools in the county were judged to be Mr. Stiles, former school board member, and Mr. Miner, chairman of the county commission. Mr. Willis related the differences between Mr. Stiles and the superintendent and stated that the Chamber was doing its best to promote good schools.

Specific school organizations were felt to be weak by Mr. Willis and constant reference was made by him to the power structure having the final decisions on these matters. Mr. Willis stated, "We have five of the county commissioners sympathetic with education. There was apparently some agitation, however, at Mr. Miner's approach to dealing with the business community."

Specific references to the 1963 increase brought the response that John Clain simply wanted it. Mr. Willis emphasized, "We support him completely. He's an outstanding superintendent, probably the best in the south."

Mr. Willis suggested Charles McNeese, referred to as the top man in the power structure; James Miner, Chairman of the County Commission; and John Flowers, Executive Secretary of the Chamber of Commerce, as knowledgeable people. Mr. Miner, however, refused to be interviewed.

John Flowers, Executive Secretary of the Chamber of Commerce.

Mr. Flowers was quite young and had been in the county less than a year. He provided several pieces of useful information and attempted to help in any way he could.

A table comparing effective buying income of Andrews County and other southeastern counties gave the following comparisons:

TABLE 12
EFFECTIVE BUYING INCOME PER HOUSEHOLD IN SELECTED
SOUTHEASTERN COUNTIES, 1964

County	Income
Andrews County, Georgia	\$8,378
Mecklenburg County (Charlotte), North Carolina	8,218
Richland County (Columbia), South Carolina	8,010
Hinds County (Jackson), Mississippi	6,822
Dade County (Miami), Florida	6,374
Shelby County (Memphis), Tennessee	6,490
Jefferson County (Birmingham), Alabama	6,370

Source: Industrial Committee of 100, Andrews County Chamber of Commerce, 1965.

Mr. Flowers stated that the power structure, headed by Charles McNeese, was firmly in control on community decisions and was completely supportive of John Clain, the superintendent. Mr. Clain was considered to be very strong community wide and was highly regarded for both his administrative and educational skills. The role of Mr. Stiles was seen as a thorn in the side of the power structure. This power structure was felt by Mr. Flowers to be quite progressive

in their outlook. Mr. Flowers indicated that a move was currently under way to employ a county manager, a move which would take away a number of the powers of the Chairman of the County Commission.

Mr. Flowers suggested that Paul Pillo, local builder; Charles McNeese; George Embers, president of the local real estate board, be interviewed for further information. Mr. Pillo was in Boston at this time and was not interviewed.

Conrad Stiles, Former Chariman of the School Board. Mr. Stiles was on the school board at the time of the increase in 1963. He became chairman shortly thereafter, but the struggle between him and Mr. Clain resulted in his loss of that post.

Mr. Stiles reported that he opposed the increases because they "simply were too excessive." He felt that the cost of school construction was too high and much more emphasis should be placed on the programs offered and less on building construction. A particular point of controversy on which Mr. Stiles was most vehement was the local Junior College.

Newspaper accounts were produced by Mr. Stiles which stated that his position on the increases was not one of opposition, but rather one of moderation. "My whole objection was based on the excesses of the proposed increases. I felt we simply couldn't handle that much of a tax increase." Mr. Stiles argued that his position was grossly misunderstood. "We were simply moving too fast."

Mr. Stiles indicated that John Clain was the most powerful political figure in the county. "All he wanted was a rubber stamp

school board." He emphasized that Mr. Clain was far too active politically and constantly involved in keeping his own candidate in office. "He wants to perpetuate himself in office."

Mr. Stiles did point out that Andrews County had one of the best school systems in the Southeast. He favored a school tax which would insure that those who had children in school would not escape support by not participating adequately in the property tax. He made a specific reference to those who rent in the many apartment complexes.

His main objection throughout the interview was to the power of John Clain over all aspects of community life. Newspapers, P.T.A.'s, the teachers' organization, and elected officials were all considered to be under the control of the superintendent. The constant reference was that Mr. Stiles simply wanted to provide some type of moderating influence in school spending.

Charles McNeese, President, Dyer Savings and Loan. Mr. McNeese was most friendly during the interview and was willing to give as much time as was necessary. Throughout the interviews in the county, he was constantly referred to as the top man in the power structure.

The news media were mentioned as giving wide coverage and strong support for the school programs of Andrews County. The Alba Citizen was considered the most important newspaper, but one dissenting voice did exist in the form of a local newspaper supporting Mr. Stiles. However, Mr. McNeese emphasized that the paper was largely disregarded by the vast majority of the people in the county.

The P.T.A. was identified as an active group due to the make-up of the community. This input of young, well-educated people was

felt by Mr. McNeese to be a major force for quality education. Mr. McNeese indicated that the people of Andrews County have almost given Mr. Clain a mandate to run the schools as he sees fit, and that their support for him has been almost overwhelming. Mr. McNeese identified the superintendent as the principal force in developing this strong support for Andrews' schools. The close relationship between the business community and the schools was largely attributed to the superintendent "who constantly pointed out the advantages of good schools to the business community and industry." Mr. McNeese summed up his feelings on this by stating, "Industrial growth and a good school climate are responsible for the support given the schools."

Mr. McNeese recommended George Embers of the Real Estate Board; Claude Epstein, Ex-Chairman of the County Commission; and Howard Mincher, School Board Chairman, at the time of the change, as knowledgeable people to interview.

George Embers, President, Andrews County Real Estate Board.

Mr. Embers is very active in the community's business life and has several small companies of which he is president. Because of a business trip to Alba, Mr. Embers was contacted and interviewed by telephone.

Mr. Embers emphasized the tremendous growth of Andrews County. He stated that one-fourth of the total growth of Georgia in 1962 occurred in Andrews County. This had resulted in a significant increase in the tax digest which Mr. Embers felt must have contributed greatly to the increase in 1963.

The P.T.A.'s were mentioned prominently as supportive of the increase, while the Chamber of Commerce lent its complete support to

Mr. Clain and his goals. The 1962-63 report of the Andrews School Study was felt to have clearly mapped out a quality school program. Because of the high degree of community participation in this study, the program was well known community wide and support for it easily generated.

Referring to the superintendent, Mr. Embers called him "the key man. He faced up to the situation and did some careful planning. He put it over."

Mr. Embers suggested that Ray Riley, who had participated in the County Study, be contacted for further information. Howard Mincher, former chairman of the school board, was also suggested.

Claude Epstein, Former Chairman of the County Commission.

Mr. Epstein was Chairman of the County Commission at the time of the change being studied. He was later defeated by Mr. Miner and, when interviewed, was working as the director of the Alba Office of Economic Opportunity. Since his main office was some distance from Andrews County, he was interviewed by telephone.

The news media were considered to have been very supportive of the schools, and to have carried accurate coverage of the school board meetings at the time of the increase. The Chamber of Commerce was identified by Mr. Epstein as the official organ of the business community through which their wishes were made known. The philosophy of the Chamber, as outlined by Mr. Epstein, was that education was very helpful to the development of industrial and economic growth in the county.

The community awareness of the schools and their needs was strongly emphasized by Mr. Epstein. He said that a "built-in climate existed for such a change, rapid development of quality industry and a vigorous, forward-looking people." He stated that all elements of the community participated in school activity, the P.T.A., League of Women Voters, Chamber of Commerce, and the newspapers were all very active.

The role of the superintendent, as seen by Mr. Epstein, was to bring the facts to the people. Mr. Epstein described the superintendent with the word "dynamic," stating he brought the schools to the people. Referring specifically to the increase in 1963, Mr. Epstein stated, "There was a feeling of pride in the schools. The climate was right for the increase."

Ferris Norris, Tax Commissioner. Mr. Norris was extremely reluctant to be interviewed, pointing out several times that his records were open for inspection. He was an elderly man who has occupied this position for a number of years.

Mr. Norris contributed little in the way of specific knowledge, but did say that the superintendent "led the fight for school support." The community was described as totally in favor of the superintendent's program, and he could recall no opposition to it. The P.T.A. and Chamber of Commerce were regarded as extremely active in all school matters.

Mr. Norris felt that much of the increase should be attributed to the rapid growth of the population and industrial input. He stated

that the tax digest had gone up sharply each year, now approaching an increase of nearly \$100,000,000 annually.

Tom Wiles, Administrator of Assessments. Mr. Wiles was a retired army officer who migrated from the North to Georgia. He was born in Ireland and came to America at an early age.

Mr. Wiles stressed that revaluation in the county was a continual process due to the rapid growth of new industry as well as the increase in population. This increase in the tax digest was felt by Mr. Wiles to be a principal factor in providing a quality school program. The school board had been pleased with this increase, but Mr. Wiles pointed out that they refused to give the proper praise to the assessor's office.

The P.T.A. and civic groups were all emphasized as extremely active. Reference to the superintendent brought a quick response. "Mr. Clain is a political power behind the throne. He is one of the shrewdest politicians in the county. He knows what he wants and goes after it." Mr. Wiles clearly felt that Mr. Clain was by far the single most important motivator of the increase in revenue.

An examination of tax records, selected by the assessor as representative of both homeowner and business properties, indicated that taxes went up uniformly throughout the county. There was no financial gain by any segment of the community. Increase in homes in the \$10,000-to-\$20,000 category fell between \$13.00 and \$30.00 in their increases. The higher the assessment, the greater the increase in taxes, indicating an equitable application of the tax increase.

Howard Mincher, Former Chairman of the School Board. Mr. Mincher was chairman of the school board at the time the change occurred in 1963. He retired from active work in 1965 due to poor health. The interview was conducted at his home in Alba. He related that he was in the investment business and was a close friend of Charles McNeese.

Mr. Mincher clearly remembered the League of Women Voters and their desire to push for an increase up to the full 20 mills. Mr. Mincher as chairman of the board stated that Mr. Stiles, who represented what opposition there was, voted for the school budget but not for the millage increase. Mr. Mincher spoke of Mr. Stiles in a most paternalistic manner. "When this is written up, don't be too hard on Conrad. He was never really antagonistic."

The major increase in 1963, as Mr. Mincher recalled, went for either new library facilities for some schools, or an upgrading of those that were in existence. Also a large number of librarians were hired. These recommendations were in line with the Andrews County Study and designed to ready the elementary schools for accreditation.

Mr. Mincher stated that the board had strong leadership from Mr. Clain. He indicated that the schools had basically been turned over to the superintendent, and he was expected to produce. It was felt that Mr. Clain had done an outstanding job. Mr. Mincher did state that Mr. Clain had built up a power base for himself with the schools, but little concern was evidenced. "We have the finest schools in the South and John got them for us."

The major factors in producing a strong, positive community feeling for the schools were given as the cooperation of industry, the

progressive attitude of Charles McNeese, and the ability of John Clain to obtain quality schools.

Roy Riley, Vice-President of Forbes National Bank. Mr. Riley has been associate vice-president of the bank for a number of years and stated that he has been very active in school affairs. He related that he was chairman of the finance committee portion of the Andrews County Study.

A basic community drive for quality education was how Mr. Riley viewed the strong support for the schools. He attributed much of the recent success of the schools to the school study saying, "It provided a broad base for the whole program. Everyone took part."

This program adopted by the schools had the strong support of the Chamber of Commerce and all civic associations. According to Mr. Riley, the Chamber has always given their backing to the educational program because good schools attract industry.

Mr. Riley stated that the school board had been largely overshadowed by the work of the superintendent. "He was very active community wide, providing the driving force behind all that school improvement program. He would have to be considered the leading influence in this area."

Pauline Phillips, Former Educational Reporter, The Alba Citizen. Miss Phillips was a reporter for the Alba Citizen at the time of the 1963 increase. In 1964 she was hired by the Andrews Chamber of Commerce to promote a school bond issue which was passed. After this, she became editor of the Suburban Journal, the post she now occupied.

All papers, with the exception of a small local paper, supported John Clain. This one paper, she felt, was generally disregarded county wide since it basically served as a conservative influence.

The basic opposition to Mr. Clain, according to Miss Phillips, came from Mr. Stiles. Forces supporting the superintendent were held to be Charles McNeese, prominent banker; Paul Pillo, prominent business leader; and Roger Hobbs, member of the Georgia Legislature. Mr. Pillo was given much credit by Miss Phillips for bringing in new industry, since most of his sales depended upon showing the quality schools Andrews County has.

Miss Phillips emphasized that Mr. Clain's power came from two sources; first, the kinds of men who back him, and secondly, the P.T.A., where Mr. Clain receives tremendous support. "Mr. Clain has created an excellent school system which has tremendously improved the image of the county. He has made it a prime location for industry and a higher class of citizens."

James Alders, President of the Chamber of Commerce. Mr. Alders would not answer any questions on the interview guide and would speak only in very general terms. Everyone in the county, according to Mr. Alders, was a very fine person. He could think of no opposing forces. When questioned about Mr. Stiles and Mr. Clain, he remarked, "They may have had their differences, but they're both fine men."

Newspaper Accounts, Alba Citizen,
1962-63

The Alba Citizen carried complete records of the tax increase as well as the steps leading up to it. The account of the school board meetings showed that a coalition existed between five of the seven-man board, with Mr. Mincher leading this group which supported Mr. Clain. In the opposition was Mr. Stiles, who was able to get one board member to vote with him in most cases.

In June 1962, the League of Women Voters asked the Board of Education to raise school taxes to the full 20-mill limit. A statement by this group read, "Our greatest investment should be in the children of Andrews County to be sure that they not only have the finest of physical facilities, but more important, that our children have the best we can possibly afford and offer in real, quality education." The board proposed that a study be made before tax increases went into effect. Mr. Clain offered to help set up such a study.

The Committee Report, which was put out in May 1963, involved participation by 82 lay members of the community and 78 school personnel. Included were representatives from the P.T.A., civic and fraternal groups, county and municipal governments, and members of the Chamber of Commerce. The increased expenditures were to go primarily for the purpose of (1) providing additional teachers for an estimated 4,506 new students, (2) provide new library facilities, and (3) obtain the teacher-student ratio required for accreditation.

The increased budget was passed by the school board 6 to 1 in favor of a 3.5-mill tax increase on July 3, 1964. The only negative vote

was cast by Conrad Stiles who felt "the increase was too great to ask at this time." He added, "Although I approve of the recommendations made in the proposed budget for which the increase is asked, I cannot go along with an increase of this amount." The elementary schools were subsequently accredited in the 1963-64 school year.

Summary

A major drive for an increase in expenditures for schools began in 1962. Along with this was the desire of the community to achieve complete accreditation for grades 1 through 12. To provide goals readily obtainable, an Andrews County School Study Committee was established. The impetus for this study was supplied by the superintendent, Mr. John Clain.

Many of the goals set forth by the committee were implemented the next year. A 3.5-mill increase in the tax levy was called for, with only one dissenting vote. It was Mr. Clain's belief that it was better to put through a tax increase all at once than to spread it out over a period of years.

That Mr. Clain had the power to implement his goals was readily attested to. Identified by many as a leading power figure in the community, he established his base of power in two strategic areas. First, he had the complete support of the business and industrial community who, in essence, turned the schools over to him. With this came the tremendously powerful force of a community dedicated to the best possible education obtainable. This community dedication was doubly effective when coupled with their belief that Mr. Clain could accomplish the goals of

quality education. The extreme pride generated by the interviewees in their system carried an almost electric air about it. Likewise, their feeling that Mr. Clain could get the job done was clearly shown.

What was demonstrated was the powerful alliance the schools can build when businessmen and the community become convinced that quality schools are an essential factor in community life. The industrial element obviously felt that their businesses were benefited by good schools. As prosperity grew the connection between the schools and this prosperity became even greater. The final touch was forceful leadership provided by the superintendent.

Other factors such as newspaper support and a careful program of continuous revaluation of property help to make the program even more effective. But the overwhelming number of people interviewed named the three forces of enlightened citizenry, progressive businesses, and positive administrative leadership as the reasons for the success enjoyed by the schools of Andrews County.

CHAPTER IV

THE STUDY OF ILLINOIS DISTRICTS

Chapter IV provides case studies of two Illinois school districts selected because of their significant change in local support. As in the two preceding chapters, extensive interviewing coupled with important documentation provide the nucleus for the techniques of investigation.

Charles School District

Description

The Charles School District is in reality a Unit District basically dominated by the city of Charles. The Unit District is an administrative organization usually, but not always, organized along city lines. Several Unit Districts are normally within each county.

The Charles Unit District was established in 1948 and includes a sizable portion of rural farm land. This school district is in Charles County and a county superintendent exists for the alleged purpose of overseeing education on a county-wide basis. A number of people interviewed indicated that in reality it was the Unit District Superintendent who administered and controlled education. Several people pointed to recent proposals to eliminate the position of county superintendent.

The Charles School District is located in the central part of Illinois and is mainly an urban community. The occupational make-up of its citizens was overwhelmingly professional, with a large number of them employed by the state university located in the district. A number of servicemen, mostly of the officer class, lived in Charles due to the nearby location of Chanault Air Force Base. Two points of interest here were, first, in school referendums a voter was not required to be a freeholder in order to take part, and second, although tax levys were made in April or May of a particular year, the revenue from them was not received in entirety until June 30 of the following year. Thus tax levys made in April of 1959 became the revenue receipts for the 1960-61 fiscal year.

Charles has experienced substantial growth in the past twenty years with many of the university personnel now living there. The community, with its largely professional domination has, with one exception, passed every school financial referendum in modern times. There is virtually no industry in Charles and the community is largely residential.

In 1960 a sharp increase in local revenue receipts occurred in Charles. The increase centered around a referendum held on April 11, 1959, in which the community voted to raise the educational tax rate limit from \$1.40 to \$1.80 per \$100.00 assessed valuation. The county tax assessor stated that at this time property was being assessed at approximately 55 percent of true valuation. The referendum carried by 1,584 to 1,529, the closest school financial election in the past twenty years.

Interviews

Dr. H. R. Melton, Superintendent of Schools. Dr. Melton was most cordial in the interview and seemed to take great pride in the school district. He pointed out that he has been superintendent for many years and would retire within a few months. Materials were presented which showed that the Charles School District had been selected by the National Education Association as a Pacemaker School District, one of the top eight districts in the nation. In one of the publications a statement by the President of the National Education Association pointed out that, "The people in Charles ask for good schools, and they get them. Community support of the schools is reflected in the fact that voters have never rejected a school bond issue."

Dr. Melton was extremely proud of the district's program of special education, emphasizing that the schools had been nationally recognized in this area. The main problem currently plaguing the schools was integration and, as yet, no workable solution had been achieved.

Dr. Melton referred to a group known as the Citizens' Survey Committee, identifying them as a key force on behalf of good schools. In 1957 this group conducted a district-wide survey pointing up both immediate and long-range needs for the schools. On this committee, according to Dr. Melton, was virtually every person of influence or concern whose decisions might affect school progress. Assisting in this survey were members of the state university faculty. The report

was quite comprehensive and covered all areas of school needs. Dr. Melton felt that the high degree of citizen participation, with all of these participants putting their names to the report, had made the working out of school needs substantially easier. ~

According to Dr. Melton, the P.T.A.'s and other parental groups had taken direction from this survey and much of the material contained in the report was still relevant. The teachers' organization was supportive of all the increases but did not take an active role.

The only opposition that Dr. Melton could recall came in the form of a semi-official group which originated in the Chamber of Commerce. Headed by James Bradley, the group referred to themselves as the Charles Area Civic Association. In the referendum of 1959 this group attempted to have the school referendum defeated. Dr. Melton attributed previous school elections, the passage of which up to this time had been considered a foregone conclusion, plus an organization of the opposition, as the main factors in the close election. He also added, "We won't make the mistake again of having an election two weeks after tax bills come out." He pointed out that not since that time have any referendums been so close.

One of the things that was so striking about Dr. Melton was the apparent wide-scale contact he had in the business community. Dr. Melton related that he made a habit of visiting with businessmen almost every day. He is a member of several leading civic clubs, among these are the Rotary and Kiwanis Clubs. He explained that he has made several personal visits to the Chamber of Commerce to make known the needs of

the schools. He stated that although he considered himself to be the instructional leader of the schools, his first responsibility was that of public relations.

Dr. Melton mentioned that one of the recommendations of the Citizens' Survey Committee was the employment of a full-time public relations person. Since 1960, Miss Elsa Engles has been employed in this capacity and Dr. Melton felt that she was doing a first-rate job.

The major factor in keeping education such a positive force in the community Dr. Melton felt to be that of, "Meeting the needs of all pupils. We have a program for everybody." Dr. Melton stated that his deceased wife had started the special education program in Charles.

The names of James Bradley, States Attorney; Lloyd Butler, Vice President of Charles National Bank; John Cochran, former school board member; and Bob Niles of the Chamber of Commerce, were suggested by Dr. Melton as persons with possible further information on the events of 1959. A conference was arranged with Miss Engles for information surrounding the election.

Elsa Engles, Director of Public Relations, Charles District Schools. Miss Engles was able to provide a good deal of valuable information of a statistical nature, as well as give some insight into the workings behind the central office.

She provided figures which gave some background into the need for increased revenues. (See Table 13.)

Miss Engles stated that the decrease in assessed valuations of 1958 had come about unexpectedly. The state had removed a multiplier from the assessment, causing a decrease in the assessed valuation.

This multiplier was administered by the state for the purpose of bringing all districts within the state up to a somewhat unified assessed valuation. This drop in assessment resulted in a loss of \$100,000 to the school district, since this money had already been budgeted. The need then existed for making up this deficiency, plus the addition of staff for a junior high school which was to be finished in 1959. An examination of the school budget indicated that the major portion of the increased funds went to the addition of new personnel.

TABLE 13
SCHOOL TAX LEVY RATES AND TOTAL ASSESSMENTS
FOR THE CHARLES SCHOOL DISTRICT,
1957 THROUGH 1959

Year	Total School Tax Levy	Total Assessment
1957	\$1.7540	\$156,415,024
1958	1.9498	150,883,767
1959	2.4216	158,841,240

Source: Superintendent's Budget Report, Charles School District, 1960.

Miss Engles was Chairman of the local Republican organization, and pointed out that Charles County was Republican four to one. She emphasized, however, that community support for schools was totally bipartisan. The implication was made that Miss Engles' activities in politics have been to the benefit of the schools.

Inquiring as to causes for the low voter turnout, Miss Engles cited voter apathy. She stated, "We know almost exactly how many 'no' voters will turn up." Referring to the P.T.A., she stated that their major role is "Getting out the vote."

Miss Engles has worked closely with the two newspapers and felt that they had a significant effect community wide. Asked what was the primary force which has promoted this positive outlook towards education she replied, "A superintendent who provides real leadership and State University."

Lloyd Butler, Vice-President of the Charles National Bank.

Lloyd Butler has been a resident of Charles County for over twenty years and has been vice-president of the bank for over ten years. He has served on the Citizens' Survey Committee and was identified by several people as a prominent, civic-minded person.

Mr. Butler occupied an impressive office, and was most cordial during the interview. He indicated that he no longer kept active on school issues nor bothered to vote on school referendums. "That's okay when you have kids in school, but I just don't bother anymore." His reasoning behind this was that it was a person's responsibility to back schools when their children were there, but otherwise there was no reason for it. He did state that he had never voted against a school issue and, "I'll pay the new taxes."

Mr. Butler soon emphasized one main point which he felt had significantly changed the community. In relating the growth of Charles, Mr. Butler demonstrated by means of bank business that increasing numbers

of university personnel were coming to live in Charles. Traditionally they had resided in Urbanville, but the growth of the university to over 20,000 necessitated that staff find new living areas. This was done in Charles. He indicated that the temperament of this group had consistently been one of heavy emphasis on education regardless of cost. Mr. Butler said that the school tax levies are now at almost \$4.70 per \$100 assessed valuation. Stating that this is nowhere near any breaking point in the communities' ability to support education locally, Mr. Butler envisioned school tax levies of \$7.00 or \$8.00 in the not too distant future.

In line with this, Mr. Butler pointed to the high activity of the P.T.A. He felt that they recognize that their principal responsibility was to turn up and vote on school referendums. "I went through all that when I had kids in school. I even served on committees and what have you. Now I let someone else do that kind of thing."

Mr. Butler emphasized that the Chamber of Commerce exercised relatively little influence, since there was such a small business community. The indication was that farmers occasionally complained about the tax load, but not to much avail. Mr. Butler felt that there was some justification to their complaint due to the heavy tax on farm land.

The superintendent was given credit for his large amount of community activity. Mr. Butler said he still met with Dr. Melton regularly; however, less than in past years since he no longer had the high degree of interest in schools. The teachers' organization as

well as the school board were felt to be completely under the control of Dr. Melton. However, Mr. Butler pointed out that the quality of men who serve on the school board was very high and the positions were normally much sought after.

Mr. Butler suggested that James Bradey; R. J. Franks, Vice-President of the First National Bank; and John Cochran, former board member, be contacted for further information concerning these years.

John Cochran, Former Member of the School Board and Prominent Businessman. Mr. Cochran is founder and at present Secretary of the Central Business School, housed in a rather old building located on the very edge of State University. There are about 250 students enrolled, and Mr. Cochran indicated that he had planned to use the income from the school as a retirement fund. The difficult problem facing him is the establishment of a new junior college in Charles which will offer identical programs at a much reduced cost. Mr. Cochran seems very much concerned by this, stating, "What do you do when you see a life's work about to disappear?"

Mr. Cochran explained that he served on the school board for over fifteen years, retiring in 1962. He was extremely proud of having been successful in getting a member of the farm community elected to the school board and stated that, "We found them most cooperative if informed."

The major force in the drive for better schools was placed with the superintendent. The implication was that Dr. Melton was successful in keeping control over the board. Mr. Cochran pointed

out that Dr. Melton's programs were always extremely well planned and thought out before being brought to the board. "The board always backed Dr. Melton; there was never any dissension."

The newspaper was emphasized as a positive medium on behalf of the schools. Mr. Tom Bilkes of the News Gazette was mentioned as the newspaperman who gave the most thoughtful and concise coverage to the school issues. The publicity surrounding the Citizens' Survey Committee and the fine work done by them also gave a great force to the school program.

Asked about James Bradley, Mr. Cochran said that he was never considered a real threat, "although he gave us quite a scare that year." Mr. Bradley was spoken of in terms of a somewhat conservative but likeable person who no one really took very seriously.

James Bradley, States Attorney and Former Chairman of the Charles Civic Association. Mr. Bradley occupies an impressive suite of rooms at the county courthouse. He was most willing to grant an interview and talked for over an hour on local taxing matters.

Mr. Bradley pointed out that the Charles Civic Association was "a watchdog for community spending." The group was composed of conservative members of the community who wanted to take a close look at taxing. Their only avowed purpose was to have the local taxing bodies examine their budgets carefully before presenting their needs to the community. It was the 1959 election which caused the eventual dissolution of the association. Mr. Bradley claimed that his group was infiltrated by school people who had none of the true spirit of the

association. Also joining were a group of right-wing radicals who saw the association as a possible vehicle for their ideas. He continued, "It wasn't too long before we were passing resolutions that the original nucleus of the association would never have dreamed of."

Three main factors were emphasized by Mr. Bradley as important in passing the referendum of 1959. First, the district had a strong superintendent with widespread community and business ties. The superintendent always presented carefully outlined programs, and although Mr. Bradley saw some waste in the schools, in general he felt Charles had some of the finest schools in the state. A second factor was the Citizens' Survey Committee. This group was singled out as "the most effective propaganda machine ever seen." Mr. Bradley felt that although this committee was under the control of the superintendent, it also contained people of high community standing, often university people. The third factor which Mr. Bradley identified was the community itself. He indicated that Charles has a very high cultural level, "Being against education," he said, "is like being against motherhood."

Bob Niles, Executive Secretary of the Chamber of Commerce.

Mr. Niles has been in his position for nine years and related that he has been unsuccessful in organizing a strong Chamber of Commerce. The reason for this was given as failure of the business community to see any need for formal organization. However, most of the business people do belong.

The referendum of 1959 found the Chamber of Commerce taking no official position, either in support or opposition of the issue. Mr.

Niles emphasized, "This was not the usual case for the Chamber, however. Dr. Melton had not presented the information in time for proper study." Mr. Niles emphasized that Dr. Melton did not ask the Chamber of Commerce for support in this election. He indicated, however, that the Chamber of Commerce endorsed almost all sound school programs.

The closeness of the election was felt to be a result of inadequate planning. Mr. Niles stressed that Dr. Melton was a most active superintendent who mixed regularly with the business community. Many of the community who normally supported Dr. Melton were not consulted on this referendum, although Mr. Niles did say that the superintendent was careful to explain what the money was to be used for. (See Appendix D.) Also, Mr. Niles stated that he had not been aware at the time of the emergency which the schools were facing. The point was made that this was not a normal Charles election and that Dr. Melton was much more careful in planning future referendums.

Mr. Niles provided the usual amount of Chamber of Commerce literature. Much use was made of graphic demonstrations concerning the tax dollar. It should be noted that a major emphasis in this literature was the high quality of Charles schools.

R. J. Franks, Vice-President of the First National Bank.

Mr. Franks is a young man who grew up and was educated in Charles County. He received his college education from State University and is a member of the Urbanville School Board. He was regarded by Mr. Butler of the Charles National Bank as the outstanding tax expert in the County.

Mr. Franks turned to two community factions which he felt basically demonstrate what differences do exist in the community. The first of these groups was the conservative old guard who have been long-time residents of the area. The most representative voice for this group was the Chamber of Commerce who basically opposed major tax increases. The second faction was the professional group consisting mainly of State University personnel. This group was supported by the servicemen from Chanault Air Force Base, who Mr. Franks stated, "Vote for all increases in taxation since they pay almost none of them." This second group voted consistently in favor of school issues and was shown to be the far more dominant group. The reasons for this dominance Mr. Franks felt to be that, first, they have University ties; secondly, they organize tightly in the P.T.A.'s, and thirdly, Dr. Melton worked closely and involved them intimately in school affairs. Lastly, the newspaper regularly supported all of these programs.

Mr. Franks stressed the public relations image of the schools was extremely high. Any type of distinction achieved by the schools receives community and state-wide attention. Mr. Franks readily produced several pieces of literature concerning the schools. The teachers' organization, in addition to being generally supportive of all increases, concentrated their main efforts on behalf of better salaries. Mr. Franks considered the teachers' salaries quite high. The overall image of the schools presented by Mr. Franks was one of a progressive system. Community pride in the schools was stressed throughout the interview.

Mr. Franks pointed out that the 1959 referendum came at an extremely poor time of year. It was felt that because of the recent tax bills many simply stayed away from the polls. This was coupled with the first and last organized opposition that Mr. Franks could recall.

Tom Bilkes, News Editor of the Charles News Gazette. Mr. Bilkes was identified by several people as the newsman most aware of school problems. Mr. Bilkes consented to give as much time as necessary for the interview.

Mr. Bilkes brought up a point not previously mentioned by any of the people interviewed. This centered around the continuing prosperity of the community. Mr. Bilkes stated that the community is quite affluent. The university had grown dramatically in recent years and Mr. Bilkes indicated that university salaries have grown as well. For this reason there had been little opposition to increased taxes when it was felt that education was the main contributor to the wealth.

The superintendent was described as a strong leader who has much community-wide influence. Mr. Bilkes indicated that for many years Dr. Melton has effectively guided the school board, P.T.A., teachers' organization, and university personnel towards a high quality program of education. Mr. Bilkes mentioned the Pacemaker award as the culmination of Dr. Melton's efforts on behalf of schools.

Mr. Bilkes recalled the major opposition in the 1959 referendum as coming from James Bradley. He recounted that Dr. Melton spoke before the group just before the April 11 vote. It was felt that Dr. Melton

had failed to provide substantial arguments against this group in time for community study. This, coupled with general voter apathy, were blamed for the near defeat of the issue.

The newspaper, Mr. Bilkes emphasized, has always been supportive of the school programs. He added that Dr. Melton provided much material for newspaper use and that a large coverage was given the schools.

Lyle Dawson, Mayor of Charles. Mr. Dawson put off any interview for two days and when he finally agreed to one, refused to answer any of the questions provided on the interview guide. He stated that he knew nothing at all about these matters. He also inquired, "What are Florida people doing meddling in Illinois matters?" Mr. Dawson served as director of several federal programs for Charles County and after approximately five minutes explained that he was late for an appointment and had to leave.

Paul Ellis, Tax Assessor. Mr. Ellis was very busy because of the recent mailing of tax bills. He did consent to a brief interview and checked through some tax bills of 1958-1960. It was felt that those selected were representative of property at this time. Mr. Ellis talked mainly about the removal of the multiplier in 1958 that had cost the school district some \$100,000. He stated that this removal was quite fair and he believed Charles people had been overtaxed. What Mr. Ellis felt was wrong with the removal was its timing, which did not allow the school and county to plan for the change.

Mr. Ellis is a resident of a nearby community and was unable to answer the questions in the interview guide knowledgeably. A check

through tax bills selected by Mr. Ellis indicated that first, tax increases were spread uniformly throughout all segments of the community in 1959; secondly, taxes dropped uniformly in 1960; and thirdly, Dr. Melton did not use the full 1.80 tax limit until after 1961. Mr. Ellis did state that Dr. Melton was known at the courthouse as a man who budgeted wisely and efficiently.

Newspaper Account, Charles Daily Journal,
1959

Very little coverage could be found concerning the increase until a few days before the referendum. News articles covering meetings held prior to it were very supportive of the school's position. Statements aimed directly at bolstering the position of the schools were common. In a question and answer exchange on April 8, 1959, between the school board and the Charles Area Civic Association, responses such as these were found, "The discussion found the board members and Dr. Melton supporting the quality system which the board has established and which it expects to finance through the 1959-60 taxes, as scheduled in the new budget." On April 9 the News Gazette stated, "This fall an enrollment increase of at least 550 pupils over the present enrollment of 7,250 will call for the addition of some 25 to 30 more teachers, if educational standards are to be upheld."

Articles explaining the drop in assessed valuation due to the removal of a multiplier were repeated just prior to the referendum. In general, the newspaper gave a favorable coverage to the schools.

Summary

The Charles School District, due to a reduction in the state multiplier, approached the 1960-61 school year needing to make up almost \$100,000 in school revenue. In addition to this, rapid growth in the community necessitated the addition of new staff members for schools soon to be completed. To obtain the needed funds, a referendum was held on April 11, 1959, for the purpose of raising the educational tax rate limit from \$1.40 to \$1.80 per \$100 assessed valuation. It was stated clearly in announcements that it was not felt necessary at the present time to tax to the full extent of the limit. In 1959-60 and 1960-61 the limit was not reached. The April 11 referendum carried 1,584 to 1,529.

Three forces were identified as contributing to the closeness of the vote. The first of these was the emergence of the Charles Area Civic Association headed by James Bradley. This organization provided leadership to the more conservative members of the community. The second factor was the voter apathy, which stemmed from the regularity of school issues being passed. A third factor mentioned was the failure of the superintendent to adequately plan this campaign, holding the referendum in April immediately after tax bills had been received. This was an oversight of which he has apparently not been guilty since that time. The only other defeat ever suffered by the schools occurred on April 9, 1955.

The community of Charles has been quite positive in its outlook towards schools. It has responded well to the leadership provided by Dr. Melton, in addition to being blessed by the absence of

any dominant anti-school factions. The quality growth of the system has been consistent, culminating in their recognition as a Pacemaker School District.

The major forces mentioned repeatedly as being responsible for the favorable community attitude toward the schools were Dr. Melton and State University. There apparently existed a close working relationship between the professional people of the community and the superintendent. The primary arteries for this communication were the highly effective Citizens' Survey Committee and the P.T.A.'s. Members of these groups were apparently well aware of their roles in these groups and took them seriously.

At no time was the school board or teachers' organization considered to be a primary factor in decision making. Indications were that they operated in a supportive manner for the wishes of Dr. Melton. The newspaper served as a supportive medium, with positive coverage more than adequate. Business pressures were almost nonexistent and the Chamber of Commerce was openly admitted to be a relatively weak agency. It can be safely stated that Charles possesses positive feelings toward education, and the leadership necessary to effectively channel these feelings.

Union Town

Description

Union Town is a community whose total way of life is represented by industrial development. Almost all of the residents work in the community in some capacity. The major industry is plastics and the great majority of residents are members of the laboring class.

A top-management representative stated that not one member of the management-level group lived here. They all commuted. The salaries paid in Union Town were extremely high, with a typical plastics worker able to earn \$11,000 to \$12,000 a year. Almost all jobs are unionized and labor played a major role in the lives of these people. The teachers also were unionized, although the union had been successful in getting only about 70 percent membership. An attempt was being made to unionize hospital workers.

In the 1960-61 school year a major increase in local expenditures occurred amounting to almost \$850,000. It should be emphasized that in Illinois, although tax levys are made in April or May of a particular year, the revenue from them is not received in entirety until June 30 of the following year. Thus tax levys made in April of 1959 become the revenue receipts for the 1960-61 fiscal year. This increase of 1960 occurred because of three previous incidents. The first of these was a November 1957 referendum in which the community overwhelmingly gave their support to an increase in the educational

tax levy limit. In addition to this there was an increase in tax levy limit for the building fund as well as the passage of a school bond issue.

The second event was a major property revaluation accomplished during 1958. This was done for the purpose of removing a state-wide average.

The third event was connected with the previously mentioned revaluation. School tax levys in 1958 were set based upon the new valuations and these levys were lowered in line with the assessments. During 1958, Union Town Plastics, unable to get to court before the deadline that year, took their assessment to court. A legal case ensued, lasting some time. The 1959 school tax levy was set with the previous year's assessments in mind. However, Union Town Plastics won their case and had their assessment lowered \$12,000,000. This resulted in a loss of \$250,000 in anticipated revenue for the 1960-61 school year. However, the increase in the tax levy was such that a considerable increase in revenue receipts still resulted. The following year also necessitated a sizable increase in the tax levy, due mainly to the loss of the \$250,000 in anticipated revenue.

Interviews

J. B. Downing, Superintendent of Schools. Superintendent Downing had just recently taken over for the deceased Superintendent Grigsby. However, Mr. Downing had been employed by the school district in an administrative capacity for some time. He appeared to be a young man, and proved himself to be well informed as to knowledgeable people in the community.

The Union Town Gazette was felt to be highly supportive of all school issues. It had served as the only mass medium in the community at the time being studied, since there were no television or radio stations and it was the only newspaper.

Mr. Downing felt that the primary concern of the investigation should be centered on the referendum of 1957 which allowed the school district to increase an educational and building tax levy, as well as provide for a school building program. He emphasized that the support of the schools was community wide and the passage had come by a substantial majority. He was unable to supply the exact figures for the vote.

One of the factors repeatedly mentioned in the interview was the high regard the community held for its school programs. The point was made that Union Town had one of the largest vocational programs outside of Chicago. Likewise, only one school financial referendum had ever been voted against in the history of the district. This had come recently and was against the proposed establishment of a junior college.

The P.T.A. was identified as a very strong local organization which actively supported all school programs. The teachers' union was felt to be well organized, their strength coming from their affiliations with other labor groups. Mr. Downing considered this brotherhood between unions to be one of the more positive elements in the growth of good schools.

The superintendent of schools at the time of the change was Dr. Carl Korry, the first and last outsider and Ph.D. ever hired for

this position. Mr. Downing stated that 1960 was to have been a year of major growth in new curriculum offerings for the Union Town Schools. However, Union Town Plastics was able to have their assessment lowered in a court case, resulting in a loss to the schools of \$250,000 in anticipated revenue. This loss prevented most of these programs from being implemented. The largest portion of the increase in revenue received, according to Mr. Downing, went for the addition of new staff members needed for the schools completed during 1959. These schools had been started as a result of the 1957 referendum.

Asked about the programs which Dr. Korry had attempted, Mr. Downing stated that most of them were in the area of cultural enrichment, and programs for accelerated groups. However, Mr. Downing felt that these programs had not had community-wide support. Dr. Korry's lack of popularity was mentioned several times by Mr. Downing. It was also pointed out that the 1957 referendum had been passed under a previous local superintendent who had retired shortly afterward. Likewise, it was mentioned that Dr. Korry resigned soon after the financially troublesome year of 1960. It was said that Dr. Korry is now serving as president of a small college in Iowa.

The plastics firms were considered by Mr. Downing as most supportive of school policies. Mr. Downing emphasized that the basis for this was "our outstanding vocational program. Our graduates go directly to work in the mills at \$8,000 and \$9,000 jobs." He pointed out, "A good plastics worker often makes \$11,000 to \$12,000 with nothing more than our training."

Mr. Downing suggested Bill Hosack, management representative; Ed Riles, labor executive; Bill Fall, news editor; and Robert Karant, local banker, as knowledgeable people to be interviewed. Mr. Kosack was named by every person interviewed as the most informed man in Union Town on any of these matters.

Arthur Ashland, Comptroller, Union Town School District.

Mr. Ashland has been in the Union Town School District for over 20 years, serving as comptroller for the last eight years. He was working as a teacher during the time studied and he provided the following figures to help clarify the case.

TABLE 14
SCHOOL TAX LEVY RATES AND TOTAL ASSESSMENTS
FOR THE UNION TOWN SCHOOL DISTRICT,
1956 THROUGH 1960

Year	Total School Tax Levy	Total Assessment
1956	\$1.86	\$120,251,339
1957	1.85	130,694,297
1958	1.64	184,052,638
1959	2.04	171,154,857
1960	2.20	174,984,365

Source: Superintendent's Budget Report, Union Town School District, 1961.

Mr. Ashland remembered the incident with Union Town Plastics very clearly. "We were really scratching everywhere for money." He indicated that Union Town Plastics is probably the strongest element in the community with the Labor Union being second.

A most important force mentioned by Mr. Ashland was the Union Town Gazette. This paper is read by everyone in the community and he felt that it had direct influence on everyone who lived there. He recalled that the paper went heavily for the schools in the 1957 referendum.

John Walker, Assistant Superintendent in Charge of Pupil Personnel. Mr. Walker has occupied this position since 1954 and remembered the property revaluation very clearly. He stated that the schools had gotten far behind in their building progress, and the community was quite concerned about this. For this reason the referendum of 1957 passed by a comfortable margin. The publicity surrounding the election, as Mr. Walker recalled, centered around both new schools and additional teachers to staff them. An examination of the 1960-61 budget was made by Mr. Walker, and he indicated that much of the increase in revenue went for the new teachers to staff the recently completed schools.

Mr. Ashland designated Dr. Korry as part of the cause for the agitation of Union Town Plastics. Mr. Ashland related how Dr. Korry decided to put in a number of new curriculum innovations. These innovations centered around ability grouping with special emphasis and programs for the college bound. Mr. Ashland believed that this de-emphasis of the vocational program caused the plastics company to "put

the schools in their place." It was related that Dr. Korry left shortly after that and a local man was found for the job who returned things to normal. With the exception of Dr. Korry, Mr. Ashland could recall no superintendents who had not been local in background.

Bonnie Sellers, Office Manager of the Chamber of Commerce.

The executive secretary of the Union Town Office was in Washington, D.C. at the time of the interview. Mrs. Sellers was interviewed in his place. She has served as office manager for over five years and has lived in Union Town all her life.

The factor most emphasized by Mrs. Sellers was the rapid growth of Union Town which necessitated the bond program back in 1957. Mrs. Sellers indicated that bond referendums have been held almost every two years, although she felt the community is reaching a population saturation point. By use of maps she showed that the school district conforms almost exactly with the city limits. Two neighboring districts and their communities were also represented by this Chamber of Commerce. Mrs. Sellers pointed out that it was the use of these small districts which enabled Union Town to maintain segregated schools, a point on which she apparently felt very strongly. Because of the districting, only eight Negroes are enrolled in Union Town Schools. She believed that the community would react very violently if consolidation were ever attempted and the possibility of Negroes in the schools existed. The programs of the two nearby districts offered little in the way of vocational training. They were almost entirely Negro and most of the students took unskilled labor jobs after they left school.

The Chamber of Commerce was always very much in favor of good schools and supported all recent school issues with the exception of the junior college. She stated that the Chamber of Commerce had abstained from taking a position on this issue although some members had favored it.

She indicated that she was aware of what Union Town Plastics had done in having their assessment lowered, but stated, "Business assessments were far too high." This was not what the Chamber of Commerce literature related, however. Mrs. Sellers felt that Union Town Schools were good schools and that, in general, the funds had been spent wisely. She very much favored the vocational program offered by the local high school and referred to it several times. She also said that she personally felt the junior college program was not needed due to the excellent vocational programs offered. This, coupled with the nearby presence of a state university, were the reasons given for the lack of need for the junior college. She implied that industry also felt strongly on the matter.

Robert Hosack, President of the Amalgamated Manufacturing Association. Mr. Hosack, as president of the firm, represented all of the major plastic companies in Union Town. This position entails to a great degree serving as the companies' representative in Springfield, the state capital, and in Washington, D.C. Mr. Hosack's father occupied this position for over 20 years. Mr. Hosack is in his late thirties, well spoken, and possesses a law degree from the University of

California. The interview lasted for over three hours and Mr. Hosack was most candid in his remarks.

The newspaper was felt to be a most important influence for favoring the schools. Mr. Hosack stated, "It accounts for more than nine-tenths of the culture in most of these homes." The newspaper has supported every major school financial election and, according to Mr. Hosack, has done a reasonably effective job.

The property revaluation of 1958 stirred Mr. Hosack to some lengthy remarks. "The tax assessors in this town might, if after extensive training, qualify as a used car salesman." He explained that no one knew the true value of the plastic mills and he felt it was something of a joke when assessments came up. "No plastic mill ever sold for more than one-third its assessed valuation." As Union Town Plastics representative, he recounted their role in the following manner.

First the tax assessor at that time had been sounding out community feelings concerning the possibility of his running for mayor. "He decided," said Mr. Hosack, "a big way to make a hit would be to do a revaluation." Mr. Hosack related that a tradition of the past was for the tax assessor to visit the plastic mills and consider a possible raising of assessments. These assessments cannot be changed for a four-year period unless expansion or a sale occurs. He explained, "They usually ask us if we'll take a million, and usually we wind up compromising for a reasonable settlement. That year he never came." Mr. Hosack related that the poor attitude of the tax assessor, plus the new innovations of Dr. Korry angered Union Town Plastics greatly. They decided on an appropriate course of action. "We took our assessment

to court and stuck it to them. From then on they came by and asked us."

References were made to Dr. Korry as "a Ph.D. type, who never should have been hired." Mr. Hosack indicated that people in Union Town prefer local men who understand conditions as they are.

Relating specifically to the referendum, Mr. Hosack stated that two major forces decide these, business and the teachers' union. When the comment was made that the community had never failed to pass a referendum, Mr. Hosack remarked, "Hell yes, we pay half the bill. They take the bond money, divide by two, and figure that's their share." He pointed to an upcoming bond issue concerning sewers, claiming that it would pass easily. "This will cost us over one million dollars and we'll get nothing out of it. But they really do need them."

Asked about the attitude of business, Mr. Hosack stated that no one, once they became even middle-level management, stays in Union Town. "They all drive thirty to forty miles every day just to get out of here." Mr. Hosack acknowledged that he did not live in Union Town.

Concerning school issues, Mr. Hosack emphasized that informal meetings were held months in advance of these programs' inauguration. These meetings were called by the superintendent, and representatives of labor and management met to decide what should pass and what shouldn't. "We're very much in favor of all this vocational training. A man can make \$9,000 to start here in the mills, and I only make \$17,000." Mr. Hosack pointed out that unemployment is less than one-tenth of 1 percent. He also emphasized that the junior college referendum was defeated by management. "We have all the vocational training we need

in the high schools. We'd get nothing out of a junior college. Besides, these kids start going to college and they won't work here anymore. For those that really want college the State University is only a few miles away."

Mr. Hosack openly stated, "We'll continue to support the schools as long as they provide the kinds of programs we need. If it weren't for this we'd get nothing out of our tax dollar."

Mr. Hosack was most interested in the idea of a year-round school. However, he explained that what he wanted was a work-study program connected with the mills. State law apparently prevents full-time work in the mills before age eighteen.

Mr. Hosack strongly recommended that Ed Rieske, labor executive, be contacted to obtain "the other half's point of view. Those teachers have quite a thing going for them with that union."

Edward Riles, President of the Labor Council. Mr. Riles occupies an older office directly above the superintendent of schools. He is an older man born and raised in Union Town. A member of the Labor Council for over twenty years, he has been president for the past eight years. There was no secretary in the office, and Mr. Riles seemed to have no particular work to do.

Mr. Riles emphasized that the labor movement has been an integral part of this community for as long as he could remember. The relationship between labor and management was described as good, "but we each go our own way." Since the labor force actually lives in Union Town, Mr. Riles felt that a more vital interest in community affairs naturally fell to labor.

Mr. Riles inquired if the low voter turnout had been noticed. The figures given by Mr. Riles fell in a proportion of 3 1/2 to 1 in favor of increasing the tax levy. These figures varied slightly between educational levy, building levy, and the bond issue. However, the largest total vote registered for any of these issues was about 3,100. Mr. Riles stated that the reason for this low voter turnout was that labor stays away from the polls. The success of a school financial election depends upon the teachers' union and the local business community truning out sufficiently to pass it. Mr. Riles implied that this was a sort of unwritten agreement between the unions. The labor union would honor the teachers' union by simply not voting.

The welfare of the teachers was inquired into and Mr. Riles felt that teachers were doing extremely well. He quickly produced a sheet comparing salaries of teachers in Union Town with other communities in the state. The chart showed that over the state, Union Town's salaries are slightly higher. However, in comparison with neighboring districts, the salaries of Union Town do not show up in a favorable light. It was noted that with the new salary increases to be put into effect in 1968-69, the top salary for a Master's Degree will be \$10,150. Asked how this compares when the average plastics worker makes between \$11,000 and \$12,000, Mr. Riles replied, "Teachers only work nine months, and besides, they don't work nearly as hard."

Mr. Riles repeatedly mentioned the vocational programs in Union Town, emphasizing the high-quality product it turns out.

Robert Karant, President, Union Town Savings and Loan Association. Mr. Karant has been president of the bank for over ten years, and was most willing to be interviewed. He stated that he was not a resident of Union Town, but, as any citizen would be, was quite concerned about the schools.

Mr. Riles felt that the business community was primarily responsible for the passing of the 1957 referendum. He pointed out that the Chamber of Commerce had actively supported it and the bank had actively campaigned on behalf of the schools. Mr. Karant produced a bank circular advertising in favor of a "yes" vote for the upcoming sewer bond election.

Strong leadership by the superintendent was also emphasized in the interview. Mr. Karant remembered the unpopularity of Dr. Korry, but stated that he had personally liked the man. Mr. Karant explained that Dr. Korry was too advanced for Union Town in his thinking. The school board was labeled by Mr. Karant as a rubber stamp for the superintendent. Other school agencies such as the teachers' organization and the P.T.A. were labeled as very active. The organization that worked most closely with the business community was the teachers' union. Mr. Karant stated, "If the teachers' union and the business community want something for the schools, it will generally be passed." Mr. Karant revealed that the lack of support from the business community led to the eventual defeat of the junior college issue.

Asked about the role of Union Town Plastics, Mr. Karant was of the opinion that they were extremely civic minded in all affairs.

The mentioning of the court case brought the response, "The tax assessor at that time acted totally irresponsibly. Everyone in business knew that."

Mr. Karant suggested that Bill Winters of the Gazette, and James Burton, the tax assessor, be contacted for additional information on the period being studied.

James Burton, Tax Assessor. Mr. Burton consented to be interviewed only after an extensive explanation of the study and its purpose was made. He stated that this was a busy time of year, and that an appointment should have been made to allow time to prepare for the interview.

Mr. Burton was unable to give specific figures concerning the taxes paid by Union Town Plastics. "This is totally out of the question. It would require much more work than we have time for now." He repeatedly commented, "Union Town Plastics has always acted in good faith." A large aerial photograph of Union Town Plastics was behind Mr. Burton's desk. On Mr. Burton's desk were a lighter, a pen and pencil set, a plaque, and a paper weight, all bearing the name of Union Town Plastics.

Mr. Burton stated that the community has always been in support of schools. His answers to all questions concerning any and all agencies were either "very active" or "quite supportive." He provided some figures of small-town merchants and homeowners showing that their taxes went up as a result of the increase in tax levy. Mr. Burton strongly emphasized that he was not tax assessor at that time. He appeared

quite pleased when the interview was over, stating that he had a great deal of work to do and he was sorry he couldn't spend more time.

William Fall, News Editor, Union Town Gazette. Mr. Fall has been with the Gazette for over ten years and has had the job of covering school affairs for almost that long. He appeared to be a comparatively young man and was most cooperative.

Mr. Fall pointed to a citizens' survey report completed in 1955 as a major factor showing the overcrowded conditions that existed. The utilization of the report helped to bring about the referendum of 1957 with the major bond issue a part of it. Mr. Fall related that a major surge in population after World War II had occurred without a corresponding increase in building expenditures. The superintendent during that time had begun the intensive vocational program that Union Town takes such pride in, and expenditures for other aspects of the school program had simply fallen behind. Mr. Fall indicated that since the referendum in 1957 the schools have made good progress.

Mr. Fall emphasized the vocational program as the major force which keeps education prominent in the community's mind. Without this program, Mr. Fall felt, there would be little community support. Turning to the low voter turnout, Mr. Fall emphasized the lack of participation on the part of labor. He pointed to the business community and the teachers' union as key factors in any school election.

Newspaper Accounts, Union Town Gazette,
1957-1959

Complete coverage was given the November 1957 referendum concerning the increase in tax levy. The final figures all fell in the range of over 2,000 favoring the increases, to slightly over 700 opposed. Primary emphasis in the campaign leading up to the election was the overcrowded conditions prevailing in the schools.

Endorsements concerning the referendum were many, and full-page advertisements appeared weekly, supportive of the issue. The banks of Union Town endorsed the referendum completely, and they paid for many of the advertisements. Others giving their support were the Chamber of Commerce, Real Estate Board, Labor Unions, Rotary Club, and Optimist Club. At no time did the names of any major steel corporation enter in. However, civic and labor support seemed overwhelming. Likewise, weekly editorials were written favoring the tax increase and the bond issue.

The revaluation of property was generally favored by the newspaper, although mention of it was scarce. The basic feeling seemed to be that the removal of the state multiplier actually gave greater stability to the taxing bodies, and allowed the community to know just what the true assessments were.

The court case of Union Town Plastics received almost no mention, and what coverage there was did not take sides. The reports given seemed to indicate that an adjustment in valuation was needed. The effect upon taxing bodies such as the school board received almost no mention other than a statement by the superintendent that another increase in the tax levy would be necessary.

A generalization drawn from this was that the newspaper supported the schools when it was clearly favored community wide. Their reporting of incidents which in this study seemed controversial, was sketchy and very nonpartisan.

Summary

Three major events surrounded the increase in revenue of 1960-61. The first of these was the referendum held in November 1957. The purpose of this referendum was to increase the tax levy limit of the educational levy and the building levy. Also voted on was a school bond issue, strongly supported because of the overcrowded conditions which existed at this time. This referendum carried substantially by some 3 1/2 to 1, but the voter turnout was very low. Remarks made by a labor executive indicated that labor regularly stayed away from the polls as a gesture to the teachers' union. The large degree of activity demonstrated by the local business community also indicated their role.

The second event was the revaluation of property in 1958. The purpose of this revaluation was to remove the multiplier imposed by the state. Interviews also attested to the desire of the tax assessor to run for mayor. School budgets were set on the basis of this new assessment.

The third event, very closely linked with the second, was the court case involving the assessment of Union Town Plastics. Their assessment was taken to court and reduced by some \$12,000,000, resulting in loss to the schools of almost \$250,000 in anticipated funds.

The increase that was received was used primarily for the staffing of new schools completed during 1959 and begun as a result of the 1957 bond issue. Where 1960-61 might have been an extremely significant growth year for the schools, the actions of Union Town Plastics nearly precipitated a financial disaster.

The role of Union Town Plastics was a major one in this case, and evidence pointed to their control over community decision-making. Their support for school issues seemed to be conditional upon their seeing some tangible benefit for them. One of the major areas of school expenditures was the vocational program offered by Union Town schools. This program was rated extremely high by all people interviewed, and appeared to be one of the economic backbones of the community. Because of the very real benefits which accrued to industry from such a program, their support for schools has been consistent and financially substantial.

The role of the superintendent appeared to be one of knowing how to supply what the community wanted. The anger of Union Town Plastics with the innovations of Dr. Korry gave evidence that new programs were not wanted. Likewise, the community, composed of laboring people, seemed desirous of maintaining the status quo in curriculum offerings. There was, in fact, evidence that the displeasure of Union Town Plastics with Dr. Korry and his programs did much to precipitate the financially troublesome year of 1960-61.

The newspaper was considered a supportive agency and demonstrated this support for the 1957 referendum with repeated editorials. Their reluctance to criticize Union Town Plastics was noticeable.

At no time was the school board or P.T.A. identified as responsible for bringing about the change. The teachers' union and business were identified primarily as implementers of programs considered desirable by the major elements of the community, namely, labor and industry.

CHAPTER V

SUMMARY

The purpose of this study was to determine factors which contributed to a change in local school fiscal support. All school districts in the four states of Florida, Georgia, Kentucky, and Illinois, with a population in excess of twenty thousand, were examined. Local taxation was studied over a seventeen-year period for each of these districts. From this study, seven districts were selected which had made a marked change in their pattern of school support. Three of these districts were in Florida, two in Georgia, and two in Illinois.

The specific objectives of the study were: (1) identification of persons instrumental in bringing about the change; (2) identification of groups most active and influential in bringing about the change; and (3) examination of methods used in bringing about the change.

Procedures used to accomplish these goals consisted of:

- (1) extensive interviewing of people knowledgeable of the change;
- (2) examination of primary sources of material where appropriate; and
- (3) examination of the most influential newspaper for both verification of interview data and possible further information.

In summarizing the data collected, no attempt was made to generalize about the findings for other districts not studied. As was shown by the studies, each district had a somewhat different set of circumstances surrounding the change. The conclusions reached therefore, apply only to the seven districts studied. However, it is felt that the methods of research employed in the study, as well as possible implications which can be drawn from the data, do merit consideration for possible further study in other districts.

To facilitate summarizing the studies, each of the areas identified on the interview guide will be examined in light of the role it played in the change.

Mass Media

The major form of the mass media in all of the districts was the newspaper. Other means of communication such as radio and television were rarely seen as contributing factors. The newspapers examined were those which were reputed to have the greatest effects upon community life. This did not always mean the greatest circulation, but in general this was the case.

Nearly every person interviewed was able to state what position the newspaper had taken. However, in none of the cases was the newspaper given credit for playing an important role either for or against the change in school support. The principal conclusion drawn by the writer was that the official position or "party line" of the newspaper was known by most of the public. For this reason, articles for or

against the schools either bolstered already conceived positions, or were disregarded by those who were in opposition. Remarks such as "very supportive" were common, yet the impact of the press upon the change in fiscal policy was not present.

Business, Industrial, Commercial,
or Educational Surveys

In several of the districts studied, notably Andrews County, Ford County, and the Charles School District, surveys played a significant part in bringing about the change in fiscal support. In both Andrews and Ford Counties, businesses contemplating entering the districts conducted a number of surveys. These surveys pointed out to the already established business community the necessity of providing good schools in order to attract this industry. Likewise, in Andrews County and the Charles School District, quality educational surveys were mentioned prominently. The keys to these surveys seemed to have been the high quality of the consultants and the community-wide participation. Several people spoke proudly of their participation in these surveys. Also, the superintendents felt that they were provided with realistic goals obtainable for them and accepted by the community leaders. These surveys were effectively promoted for public attention, and the care with which they were done gave real impetus toward the quality programs established by these districts.

Legal Decisions

In only one case, McKinley County, was there any evidence of legal decisions having an effect upon the change in fiscal policy. The push towards integration apparently gave some impetus towards providing better programs for Negro students. However, the impact of this upon obtaining increased revenue was uncertain and could not be validly determined.

Property Revaluation

In all of the Florida counties and in the Union Town School District of Illinois, property revaluation played a major role in the change in school fiscal policy. In each of the Florida counties revaluation was considered for the purpose of providing significant financial gains for the business community. In two of the counties it was successful. The reason for the failure in Evergreen County centered around a tax assessor whom businessmen could not reach and a superintendent willing to take advantage of the situation. In both Lawson and McKinley Counties, substantial gains were obtained from revaluation by the business community. In the Union Town School District of Illinois, property revaluation was brought about to remove a state multiplier. The resulting revaluation, appealed successfully by Union Town Plastics in the courts, brought financial strife to the Union Town schools by seriously reducing anticipated revenue.

A significant point in these studies was that the property revaluation, in and of itself, did not produce increased benefits for the schools. In McKinley County the superintendent was unwilling to take

advantage of the revaluation to obtain increased revenue. Legislation was passed in Lawson County to prevent any sizable gains in funds. Only careful planning by the superintendent prevented similar legislation in Evergreen County.

What did become apparent was that success in obtaining increases in revenue depended upon the willingness of the school leaders to assume a position of strong leadership in community activities. The superintendent in Evergreen County angered the business influentials and caused much community agitation, but the increased funds were obtained. By taking advantage of a small loophole in the legislation, Lawson County was able to effect some small gains. In no case, however, did the revaluation itself cause the increase in local support.

Political Change in the Community

In only one county was a political change contributory to an increase in revenue. In Evergreen County a new tax assessor was elected in 1956. He immediately embarked on a program of revaluation which was to change completely the local taxing policy. So radical was the change that he received much of the blame for the difficulties the change brought about. The total community response was rejection of both the assessor and the revaluation, and he was defeated in the next election.

School Accreditation

Andrews County, as a result of the Andrews County School Study, embarked on a program of accrediting all elementary schools. The guidelines laid down by the study called for increased expenditures in several areas, a principal one being library services. Thus, the drive for total accreditation was a significant one.

In none of the other case studies was accreditation an issue. Although accreditation teams did visit the districts, they played no observable role.

Parental Groups

Only two of the districts studied gave evidence of strong parental groups affecting school policy. In the Charles School District, because of heavy participation by professional people from State University, the parental groups made their presence felt. They perceived their role as being that of passing school referendums, and apparently fulfilled this role very well.

In Andrews County, due to the power base established by the superintendent, the overwhelming support of the parents was assured. This young, well-educated group of parents demanded the best from the schools and enthusiastically supported the superintendent in his desire to obtain it.

The other five districts provided little evidence that parental groups played any role. Although often granting them the position of

supportive, they were generally dismissed as ineffectual. It was not uncommon to hear responses such as, "Oh yes, they supported it, too."

Teachers' Organizations

Union Town presented the only case where teachers played any role in providing any impetus for change. The teachers were unionized here, and some type of "brotherhood" agreement among the unions served as their basis for support. They did not fare particularly well, judged by salary levels, as a result of their unionization. It was extremely doubtful that they, of their own power, could have produced any change.

In other districts the teachers' organization was dismissed as a group interested only in more pay. Their professional stand on educational issues, if such a stand was ever taken, was never mentioned. In McKinley County they were derided for their inability to settle their own internal difficulties. The overall impression was that as a pressure force they exerted little if any influence, and in some cases have had a decidedly negative effect on school matters.

Civic Groups

Only the Chamber of Commerce, of all civic groups mentioned, appeared to have any effect on school matters. The League of Women Voters was generally dismissed as a nice women's group, while the Junior Chamber of Commerce was never mentioned.

The role played by the Chamber of Commerce varied among the districts. In all of the Florida counties the Chamber of Commerce was definitely inhibitive to increases in educational expenditures. In Evergreen County their position was in direct opposition to the advancement of the schools. In Lawson County, the schools benefited only as an aside from the profit making of the business community, while in McKinley County the position was simply one of conservatism in spending.

Positions supportive of schools were taken by the Chamber of Commerce in Andrews County and Union Town. Spoken of as the major decision-making body in Andrews County, their position on behalf of the superintendent and the schools was unquestioned. In Union Town, while supportive of the schools, the Chamber of Commerce was not considered overeffective.

In two of the districts, Charles and Ford, the Chamber of Commerce was openly admitted to be a weak agency.

Inputs of New Industry or Population

New industry provided a major force on behalf of the schools in Andrews, Ford, and McKinley Counties. The desire to attract quality industry, which insisted on good schools, clearly helped establish policies of increased spending for the schools. The opinion that good schools are good business was most marked in Andrews County, where the desire of new businesses to locate there far exceeded the ability of the county to accept them. An increasing tax digest of nearly \$1,000,000 per year at 50 percent assessed value gives ample evidence to support this.

The Charles School District benefited from an input of professional people from State University. These people, very education minded in their outlook, greatly contributed to the success of that district's program.

School Board

In only one case, McKinley County, was the school board active in bringing about the change in fiscal support. Here the school board literally took the schools away from the superintendent and changed the whole taxing policy. This necessitated a wait of two years in order to gain the needed majority, but once gained the county underwent a major transformation.

None of the other districts provided any proof of school board leadership. In several of the districts they were labeled as simply rubber stamps for the superintendent.

The Superintendent

Four of the districts supplied evidence of strong leadership on the part of the superintendent. In two of the districts, Andrews and Ford, people interviewed identified these superintendents as high in the power structure. In each case much of the support for their power base came from the people.

In Evergreen County the superintendent was able to take advantage of an increased revaluation and make the most of it for the schools.

The Charles School District demonstrated the effectiveness of active community participation by the superintendent.

The three remaining counties served as studies in a lack of superintendent leadership or in the case of McKinley County, the superintendent actually was a deterrent to financial growth.

Other Factors

In six of the seven districts, the business community was active and noticeably effective in school policy formulation. Only in Charles were businessmen relegated to a second-class status. Even here, though, the superintendent made a point of keeping businessmen informed of school activities.

The role played by businessmen varied from district to district and two major fiscal philosophies of education were apparent. The first of these says that profit can be made by keeping taxes as low as possible. In this philosophy no provision was made for educational support. The second philosophy points to good schools being good for business. By providing trained workingmen as well as raising the buying income of the people, businessmen hoped to prosper. This philosophy indicated adequate financial support for the schools.

The success in selling businessmen on one or the other philosophy seems to vary with the superintendent's willingness and ability to carry out effective leadership in this area. It depended on the ability to demonstrate to business leaders the desirability of long-term gains as opposed to immediate profit taking. Two marked contrasts existed in

Evergreen County where poor schools and low taxes have resulted in no new business, while in Andrews County good schools and high taxes have attracted a large amount of industry. In Evergreen County the complaint was made that the reason behind no new business was the high rate of local taxation. Andrews County paid some of the highest taxes in Georgia, yet had all the industry needed.

Summary Conclusions

As has been seen from the information presented, a number of factors were found to be significant in changing school fiscal policies in the districts studied. Some factors (i.e., superintendent leadership) appeared more frequently than others. The following conclusions were reached as a result of an examination of the data contained in the seven case studies.

1. The business community, for a variety of reasons, took an active role in helping to shape school decisions in six of the seven districts. The one exception was the Charles School District in Illinois. Some of the approaches taken by leaders in the business community were property revaluation (Lawson, McKinley, Evergreen), support based on direct return (Union Town) and open hostility (Evergreen). In two districts a more positive approach was taken on the basis that good schools mean good business (Andrews, Ford). A central theme running through all of these case studies was the profit motive of businessmen. However, the businessman's interpretation of the means of making the profit varied from district to district.

2. The role of the superintendent seemed to be a strategic one on providing direction for school decision making. In four of the districts (Evergreen, Andrews, Ford, and Charles) decisive action by the superintendent enabled sizable financial gains to be realized by the school districts. In two of the districts (McKinley and Union Town) the superintendents provided negative influences. In Lawson County the gains received by the schools were somewhat incidental to any action taken by the superintendent.

3. The most positive attitudes toward education in general and the local schools in particular existed in those districts undergoing major population increases. In two of the districts (Andrews and Ford) new inputs of population took the form of new industrial developments, while in Charles the input was a major increase of professional people from a state university.

4. The most anti-education feelings were found in those districts which had experienced little change in population make-up. In three of the districts (Evergreen, Lawson, and McKinley) no major change in industrial or population trends had occurred. While positive attitudes existed towards the schools in Union Town, the concept of education was extremely narrow and totally directed toward vocational education.

5. The community level of awareness of school activities and their feelings towards the schools seem to be directly related. The level of awareness was determined by the ability of the people interviewed to identify the problems and policies of the schools in their

community. A high level of awareness of school activities was found in four districts (Andrews, Ford, Charles, and Union Town), and positive school feelings were evidenced during the interviews. In the other three districts (Evergreen, Lawson, and McKinley) a low level of awareness concerning school activities existed and in all of these districts decidedly anti-school feelings were shown.

6. No set of independent criteria can be established which will fit every community. However, three basic forces were noticeably significant in each of the seven districts. These were: degree of superintendent leadership; level of community awareness of school matters; and the activity and interest of the business community in school affairs. The interplay of these three forces had direct bearing upon school fiscal policy in every district.

Implications of the Study

A result of the study which has immediate implications for school administrators was the necessity of good public relations. In those districts which had good school support based upon community desire for good schools, the people knew what the schools were doing. One of the leadership techniques employed by these superintendents was a building-up of intense pride in the schools and the work being done. Almost every recognition achieved by these schools received full coverage. Although these superintendents all had the support of the business community, they did not neglect securing an additional power base in support of the people.

Community involvement, as a close corollary of public relations, also seemed to have a substantial effect on community morale. The surveys conducted in Andrews County and the Charles School District involved large numbers of people. The results of these studies were widely circulated throughout the community, and as a result strong support was built for the school.

Formal organizations, with some exceptions, seemed to play a very small role in community decision making. The major exception appeared to be that of the Chamber of Commerce which was quite strong in Andrews County, and Evergreen County, and active in Union Town. However, in most cases these groups were used as channels for making known decisions made prior to any group meetings. It was not uncommon, as in Ford County, to have formal organizations bypassed altogether. Also apparent was the general inadequacy of the elected officers of these groups. Although main power representatives occupied positions in the Chamber of Commerce in Evergreen County, and Andrews County, in the main, these officeholders were second- and third-level decision-makers.

Other civic groups, which might be considered important pressure interests, were seldom mentioned. These groups usually arrived after the fact and were not part of the organized decision-making body.

A finding which surprised this writer was the high degree of availability of upper-level businessmen. Bank presidents, leading attorneys, and others who might reasonably be expected to be too busy for interviewing were most generous and gracious with their time. They often expressed a genuine concern over school affairs and the

condition of the schools. Although varying greatly in their philosophies of education, an apparent deficiency often existed in their accuracy of information concerning the schools. It was quite obvious that these men had not been visited concerning school affairs. This comes back to the effective policy carried out by the superintendents in the Charles and Andrews school districts of making the business community a part of school affairs.

Even more striking was the unwillingness of most lower-level government employees to cooperate in such a study. Almost to a man they claimed they were so busy that any use of their time was a marked imposition. They often seemed nervous and were generally of little help in the interviewing. The high degree of inaccuracy in the interviews was quite obvious.

What all this points to is a need for improved training for school administrators. Most noticeable was the superintendent of one school district who seemed oblivious to events taking place around him. The success of school districts in obtaining adequate support for quality programs seemed to be in an almost direct ratio with the quality of leadership exerted by the superintendent.

APPENDIX A

TABLES

TABLE 15

LOCAL REVENUE RECEIPTS, NET EFFECTIVE BUYING INCOME
AND EFFORT FOR EVERGREEN COUNTY, FLORIDA,
1946 THROUGH 1962

Year	Local Revenue Receipts	Population (in thousands)	Net Effect Buying Income (in thousands)	Effort
1946	618,484	117.5	87,415	.707
1947	822,748	111.4	94,773	.868
1948	952,661	112.4	108,020	.881
1949	1,083,922	115.1	112,290	.965
1950	1,143,521	114.1	115,469	.990
1951	1,162,994	118.8	122,905	.946
1952	1,229,379	128.5	165,976	.740
1953	1,347,669	133.8	164,851	.817
1954	1,479,832	143.1	171,231	.864
1955	1,671,487	163.4	202,703	.824
1956	1,763,965	156.1	205,138	.859
1957	1,968,194	161.5	225,651	.872
1958	2,375,591	166.6	242,839	.978
1959	2,346,129	177.3	286,108	.820
1960*	4,055,129	178.4	294,580	1.376
1961	4,168,467	184.7	280,380	1.486
1962	5,473,870	188.0	281,023	1.947

Source: Harold Hansel Hopper, "Socioeconomic Factors Associated with Patterns of School Fiscal Policy in Florida," Ed.D. Thesis, University of Florida, August 1965.

*Year of change studied.

TABLE 16
 LOCAL REVENUE RECEIPTS, NET EFFECTIVE BUYING INCOME
 AND EFFORT FOR LAWSON COUNTY, FLORIDA,
 1946 THROUGH 1962

Year	Local Revenue Receipts	Population (in thousands)	Net Effect Buying Income (in thousands)	Effort
1946	447,408	31.1	27,646	1.618
1947	361,286	29.5	29,032	1.244
1948	527,629	25.9	28,848	1.829
1949	523,425	28.1	31,778	1.647
1950	549,212	37.1	43,481	1.263
1951	603,757	38.0	45,500	1.326
1952	635,578	40.4	32,439	1.959
1953	863,816	41.4	45,194	1.911
1954	976,187	43.7	45,795	2.131
1955	1,014,101	45.2	53,158	1.907
1956	1,081,459	45.1	56,232	1.923
1957	1,157,892	47.2	62,578	1.850
1958	1,231,288	48.6	66,068	1.863
1959	1,396,055	56.7	84,617	1.649
1960	1,574,043	58.9	85,879	1.832
1961*	2,272,557	61.3	93,315	2.435
1962	2,590,593	63.1	94,691	2.735

Source: Harold Hansel Hopper, "Socioeconomic Factors Associated with Patterns of School Fiscal Policy in Florida," Ed.D. Thesis, University of Florida, August 1965.

*Year of change studied.

TABLE 17
LOCAL REVENUE RECEIPTS, NET EFFECTIVE BUYING INCOME
AND EFFORT FOR MCKINLEY COUNTY, FLORIDA,
1946 THROUGH 1962

Year	Local Revenue Receipts	Population (in thousands)	Net Effect Buying Income (in thousands)	Effort
1946	1,550,428	125.3	128,907	1.202
1947	1,632,682	118.8	129,563	1.260
1948	2,217,356	123.0	143,172	1.548
1949	2,194,512	129.2	152,671	1.437
1950	2,251,187	117.1	143,448	1.569
1951	2,384,826	121.1	161,956	1.472
1952	2,902,878	130.1	164,982	1.759
1953	3,045,565	134.5	190,341	1.600
1954	3,275,770	145.3	199,131	1.645
1955	3,298,857	165.6	244,832	1.347
1956	4,079,154	177.4	277,604	1.469
1957	4,634,827	180.4	295,730	1.567
1958	5,774,489	193.9	324,715	1.778
1959	6,538,519	229.7	424,360	1.540
1960	7,334,672	234.8	436,357	1.680
1961*	10,240,846	247.6	487,310	2.101
1962	11,835,689	258.3	504,767	2.344

Source: Harold Hansel Hopper, "Socioeconomic Factors Associated with Patterns of School Fiscal Policy in Florida," Ed.D. Thesis, University of Florida, August 1965.

*Year of change studied.

TABLE 18
LOCAL REVENUE RECEIPTS, NET EFFECTIVE BUYING INCOME
AND EFFORT FOR FORD COUNTY, GEORGIA,
1946 THROUGH 1963

Year	Local Revenue Receipts	Population (in thousands)	Net Effect Buying Income (in thousands)	Effort
1946	52,300	12.7	2,746	1.904
1947	60,624	11.7	3,164	1.916
1948	76,445	11.5	3,263	2.342
1949	95,927	12.6	4,679	2.050
1950	114,481	22.2	3,347	3.420
1951	116,694	24.1	10,012	1.165
1952	120,389	25.9	38,044	.316
1953	160,238	28.1	36,682	.436
1954	197,895	27.6	36,856	.536
1955	234,067	28.8	39,579	.591
1956	307,124	29.7	43,860	.700
1957	320,336	30.7	45,677	.701
1958	378,297	33.9	50,531	.748
1959	516,997	48.1	75,236	.687
1960	636,418	47.4	75,907	.838
1961*	904,303	51.0	79,157	1.142
1962	1,089,195	53.0	85,280	1.277
1963	1,368,802	55.4	96,699	1.430

Source: Charles Robert King, "Socioeconomic Factors Associated with Patterns of School Fiscal Policy in Georgia," Ed.D. Thesis, University of Florida, August 1965.

*Year of change studied.

TABLE 19
 LOCAL REVENUE RECEIPTS, NET EFFECTIVE BUYING INCOME
 AND EFFORT FOR ANDREWS COUNTY, GEORGIA,
 1946 THROUGH 1963

Year	Local Revenue Receipts	Population (in thousands)	Net Effect Buying Income (in thousands)	Effort
1946	381,075	68.0	87,210	.436
1947	505,024	63.4	99,943	.505
1948	621,402	64.8	76,938	.820
1949	747,881	73.8	90,803	.823
1950	921,521	114.7	146,911	.627
1951	1,050,071	121.0	172,272	.606
1952	1,276,082	125.7	247,606	.515
1953	1,396,301	133.1	257,172	.542
1954	1,617,417	135.4	278,362	.581
1955	1,878,592	143.5	281,802	.666
1956	2,648,400	157.6	334,446	.791
1957	3,694,408	163.8	337,007	1.096
1958	4,595,320	175.1	352,397	1.304
1959	5,021,140	192.5	412,873	1.216
1960	6,287,875	244.1	592,686	1.060
1961	6,939,126	258.3	559,375	1.240
1962	7,581,979	269.3	600,182	1.263
1963*	10,501,768	274.3	644,539	1.629

Source; Charles Robert King, "Socioeconomic Factors Associated with Patterns of School Fiscal Policy in Georgia," Ed.D. Thesis, University of Florida, August 1965.

*Year of change studied.

TABLE 20

LOCAL REVENUE RECEIPTS, NET EFFECTIVE BUYING INCOME
AND EFFORT FOR CHARLES, ILLINOIS,
1946 THROUGH 1963

Year	Local Revenue Receipts)	Population (in thousands)	Net Effect Buying Income (in thousands)	Effort
1946	507,487	26.0	34,953	1.451
1947	666,052	26.4	44,826	1.486
1948	881,595	33.0	64,225	1.373
1949	1,047,766	23.0	64,776	1.617
1950	1,188,758	39.9	74,693	1.591
1951	1,373,973	41.0	83,406	1.627
1952	1,623,285	41.8	61,338	2.646
1953	1,777,380	42.8	77,768	2.285
1954	1,968,256	44.3	82,434	2.387
1955	2,075,912	45.9	95,404	2.225
1956	2,186,139	47.9	105,923	2.063
1957	2,293,555	49.2	113,084	2.115
1958	2,679,389	50.1	111,943	2.393
1959	2,874,336	51.8	121,452	2.366
1960*	3,769,303	50.4	120,333	3.132
1961	3,515,412	50.1	122,341	2.873
1962	3,997,553	50.5	129,428	3.088
1963	4,467,066	50.9	135,118	3.306

Source: Walter Joseph Quick, "Socioeconomic Factors Associated with Patterns of School Fiscal Policy in Illinois," Ed.D. Thesis, University of Florida, August 1965.

*Year of change studied.

TABLE 21

LOCAL REVENUE RECEIPTS, NET EFFECTIVE BUYING INCOME
AND EFFORT FOR UNION TOWN, ILLINOIS,
1946 THROUGH 1963

Year	Local Revenue Receipts	Population (in thousands)	Net Effect Buying Income (in thousands)	Effort
1946	N/A	33.5	24,831	N/A
1947	N/A	28.9	32,708	N/A
1948	N/A	32.0	36,416	N/A
1949	N/A	32.0	37,867	N/A
1950	862,323	29.4	33,163	2.600
1951	913,024	30.1	37,064	2.463
1952	1,072,835	30.6	55,058	1.948
1953	1,360,352	31.3	53,304	2.552
1954	1,637,938	32.1	55,878	2.931
1955	1,712,275	35.4	61,046	2.803
1956	1,788,140	36.5	66,812	2.676
1957	2,239,046	37.2	70,969	3.154
1958	2,359,033	38.2	73,417	3.213
1959	2,603,589	38.4	80,711	3.225
1960*	3,440,213	41.3	86,502	3.977
1961	3,784,912	41.6	87,870	4.307
1962	4,056,028	42.3	90,041	4.504
1963	4,214,787	42.7	97,586	4.319

Source: Walter Joseph Quick, "Socioeconomic Factors Associated with Patterns of School Fiscal Policy in Illinois," Ed.D. Thesis, University of Florida, August 1965.

*Year of change studied.

APPENDIX B

INSTRUMENTS AND CRITERIA

TABLE 22

RANKING OF SELECTED COMMUNITY INTEREST SECTORS

Efficiency Rank	Ranks of Factors		
	Accuracy Ratio	Identification Ratio	Selection Effectiveness Ratio
1. News Media	1	1	2
2. Banking and Finance	2	2	6
3. Chamber of Commerce	5	4	5
4. Women	7	5	3
5. Health*	3	11	4
6. Law*	6	3	9
7. General Business	4	6	10
8. Partisan Politics	11	7	7
9. Farm	12	14	1
10. General Government	8	13	8
11. County Commission*	9	10	11
12. Religion*	10	8	12
13. Education	14	9	14
14. Labor	13	12	13
15. Negro	15	15	15

Source: Longstreth, James W. "Knowing Who's Who in the Power Structure Can Pay Dividends," The American School Board Journal, Vol. 153, No. 2, August 1966, pp. 10-11.

* Indicates a tie in efficiency ranking.

<u>Interest Sectors</u>	<u>Possible Representatives of Interest</u>
1. News Media	Newspaper editor, manager of television or radio station
2. Banking and Finance	Chairman of the Board of Directors or the President of the largest and most influential bank
3. Chamber of Commerce	President or Executive Secretary of the Chamber of Commerce
4. Women	President of the Women's Club or some person known to be important in Women's Club activities
5. Health	A prominent physician, or the County Health Physician
6. Law	A prominent attorney
7. General Business	President or prominent member of the Chamber of Commerce
8. Partisan Politics	Chairman of Executive Committee of the local Democratic Party Organization or the local Republican Party Organization
9. Farm	Farm Agent, or highly respected farmer
10. General Government	A well-known politician holding an elective county office
11. County Commission	Chairman or prominent member of the County Commission
12. Religion	A highly respected clergyman (regardless of denomination)
13. Education	Superintendent of Schools, Chairman of the Board of Education, or a prominently mentioned Board Member
14. Labor	An active leader in a local labor union
15. Negro	A prominent Negro businessman, minister or physician

Interview Guide

As part of a research project sponsored by the University of Florida, we are studying factors associated with local school financial support. Four states are being studied and your school district was selected because of the change made in school support during the years of _____. The information obtained by this interview will be kept completely confidential and will be used only for purposes of this study.

Section I

1. What position on school support was taken by mass media?
(radio, television, newspapers)

2. Were there any business, industrial, commercial, or educational surveys of the schools about this time?

3. Were there any major legal decisions such as a court decision, statement by the attorney general, or state legislature which significantly changed the community's attitude toward the schools?

4. Was there a major property revaluation?

5. Was there any political change in the community about this time?

6. Had school accreditation teams come into the community?

7. How active was the P.T.A. or other parental group in helping to bring about this change in local school support?

8. Did the teachers' organization play an active role in helping to bring about this change?
9. What role did other groups (e.g., Chamber of Commerce, League of Women Voters, Junior Chamber of Commerce, etc.,) play in helping to bring about this change?
10. Was this change in local school support in any way associated with a new industry or a new input of population?
11. What role did the school board play in helping to bring about this change?
12. What role did the superintendent play in this change in local school financial support?
13. In your opinion, was any factor other than those mentioned above responsible for the change in school financial support?

Section II

The prior questions asked for answers related to specific factors which we believe might be associated with a change in school financial support. Could you give us in your own words those factors which you feel are most responsible for the change in school financial support?

APPENDIX C

PEOPLE INTERVIEWED AND THEIR OCCUPATIONS

EVERGREEN COUNTY

- | | |
|----------------------|---|
| 1. Bob Hiles | Superintendent of Schools |
| 2. Joseph Wood | Former Superintendent of Schools |
| 3. Ross Reed | Prominent Businessman |
| 4. Robert Mitchell | Former President, Chamber of
Commerce |
| 5. Paul Smith | Former Tax Assessor |
| 6. H. McArthur Smith | Prominent Attorney |
| 7. Martin Haynes | Reporter, <u>Porterville Journal</u> |
| 8. Morris Groves | Newspaperman, <u>Porterville Journal</u> |
| 9. R. L. McNeese | Former School Board Member |
| 10. Walter Caruthers | Executive Secretary, Chamber of
Commerce |
| 11. Farrell Carter | Prominent Attorney |
| 12. James Feris | Circuit Court Clerk |

LAWSON COUNTY

- | | |
|------------------------|---|
| 1. James Millican | Superintendent of Schools |
| 2. Philip Burdette | Chairman of the School Board |
| 3. Porter Roberson | Tax Collector |
| 4. Taylor Crosby | Tax Assessor |
| 5. T. Charles Reynolds | Businessman |
| 6. Tom Bowen | State Senator and Prominent
Businessman |
| 7. Gordon Overstreet | Local Political Figure |
| 8. Jefferson Powers | Executive Secretary of the
Chamber of Commerce |
| 9. Troy Harrison | Head, Lawson County Tax League |
| 10. Bernard Branning | Former School Board Chairman |
| 11. Roger Elliott | Tax Collector, City of Lawrence |
| 12. John T. Coleman | Leading Investment Banker |
| 13. Joan Spencer | Political Reporter, <u>Lawson Ledger</u> |
| 14. Ralph Tucker | School Finance Officer |
| 15. George Bishop | Mayor of Trenton |
| 16. Ronald Durham | County Commission Attorney |

MCKINLEY COUNTY

- | | |
|--------------------|---|
| 1. Charles Hardy | Assistant Superintendent in Administration |
| 2. Julie Walstein | President, League of Women Voters |
| 3. James Reynolds | Former School Board Member |
| 4. Tim Britte, Sr. | President of a Real Estate Agency |
| 5. Tim Britte, Jr. | Vice-President, First National Bank |
| 6. Robert Petty | President, Development Council |
| 7. Barton Leeds | Educational Reporter, <u>McKinley Dispatch</u> |
| 8. George Briles | Public Relations Director for McKinley County Schools |
| 9. Joseph Thompson | President of a Real Estate and Insurance Agency |
| 10. Abe Johnson | Prominent Attorney |
| 11. James Hart | Executive Secretary of the Chamber of Commerce |
| 12. Jack Maris | Assistant Superintendent of Business Affairs |
| 13. Roger Korvette | Former School Board Member |
| 14. Johnny Olson | Former Tax Assessor |
| 15. Clyde Harbert | Local Realtor |
| 16. Lawrence Lewis | Former County Commissioner |
| 17. Larry Brock | President of a Real Estate Agency |
| 18. Edgar McCarthy | Tax Assessor |

FORD COUNTY

- | | |
|---------------------|---|
| 1. R. L. Edwards | Superintendent of Schools |
| 2. Maud Smith | President, League of Women Voters |
| 3. Paul Dykes | Chairman, County Commission |
| 4. Charles Cronkite | Businessman |
| 5. Lev Hempsted | Prominent Attorney |
| 6. Robert Stokes | Executive Secretary of the
Chamber of Commerce |
| 7. Edward Gregory | Former Chairman, County Commission |
| 8. Robert Cox | Tax Commissioner |
| 9. P. R. Thompson | Member of the Tax Assessor's Board |
| 10. James Trent | Editor, <u>River Forest Free Press</u> |

ANDREWS COUNTY

- | | |
|---------------------|---|
| 1. John Clain | Superintendent of Schools |
| 2. Pauline Phillips | Former Education Reporter,
<u>Alba Citizen</u> |
| 3. Claude Epstein | Ex-Chairman of the County
Commission |
| 4. Ferris Norris | Tax Commissioner |
| 5. Fred Wiles | Administrator of Assessments |
| 6. Roy Riley | Vice-President, Forbes National
Bank |
| 7. Conrad Stiles | Former Chairman of the School
Board |
| 8. Howard Mincher | Former School Board Chairman |
| 9. Wilson Willis | Vice-President, First National
Bank |
| 10. John Flowers | Executive Secretary of the
Chamber of Commerce |
| 11. James Alders | President of the Chamber of
Commerce |
| 12. George Embers | President of Real Estate Board |
| 13. Charles McNeese | President, Dyer Savings and Loan
Association |

CHARLES SCHOOL DISTRICT

- | | |
|---------------------|--|
| 1. Dr. H. R. Melton | Superintendent of Schools |
| 2. Elsa Engles | Director of Public Relations,
Charles School District |
| 3. Lloyd Butler | Vice-President, Charles National
Bank |
| 4. John Cochran | Former Member of the School Board |
| 5. James Bradley | Former Chairman, Charles Civic
Association |
| 6. Bob Niles | Executive Secretary of the
Chamber of Commerce |
| 7. R. J. Franks | Vice-President, First National Bank |
| 8. Tom Bilkes | News Editor, <u>Charles News Gazette</u> |
| 9. Lyle Dawson | Mayor of Charles |
| 10. Paul Ellis | Tax Assessor |

UNION TOWN SCHOOL DISTRICT

- | | |
|-------------------|---|
| 1. J. B. Dowling | Superintendent of Schools |
| 2. Arthur Ashland | Comptroller, Union Town School District |
| 3. Robert Hosack | President, Amalgamated Manufacturing Association |
| 4. Bonnie Sellers | Office Manager of the Chamber of Commerce |
| 5. Edward Riles | President of the Labor Council |
| 6. Robert Karant | President, Union Town Savings and Loan |
| 7. James Burton | Tax Assessor |
| 8. William Fall | News Editor, <u>Union Town Gazette</u> |
| 9. John Walker | Assistant Superintendent in charge of Pupil Personnel |

APPENDIX D

PRIMARY SOURCES

TO THE TAXPAYERS OF EVERGREEN COUNTY:

Sep. 6, 1960

In our present tax situation, the assertion is being made repeatedly, particularly on television, that "we have the money" to finance the proposed, tentative budget for school system.

This is not true. We do not "have the money."

Here is the truth: This is what we do have--

a School Board which has the power, if it so wishes, to levy ADDITIONAL taxes that will finance that proposed tentative budget. But the School Board doesn't "have the money." Paying it will be up to the taxpayers of Evergreen County.

It would take almost twice as much ad valorem taxes, \$3.8 million as compared with last year's \$2 million, to finance this budget. Our County Commissioners expect to spend only about 10% more than they did last year.

We earnestly hope that you as taxpayers will communicate with members of the School Board at 215 W. Grove St., and urge good schools, but financed by sound budgets based on taxes that we can afford to pay.

GREATER PORTERVILLE CHAMBER OF COMMERCE

Robert H. Mitchell, Sr., President

Walter S. Caruthers, Executive Secretary

CHAPTER 59-611

SENATE BILL NO. 1000

AN ACT relating to taxation; requiring the reduction of millage in all counties having a population of not less than forty-five thousand (45,000) nor more than forty-six thousand four hundred (46,400), according to the latest official state-wide decennial census, when the assessed valuation of property is increased by the county pursuant to a county-wide re-assessment; providing a formula for such reduction.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Whenever the tax assessment rolls in any county having a population of not less than forty-five thousand (45,000) nor more than forty-six thousand four hundred (46,400), according to the latest official state-wide decennial census, in this state have been prepared on the basis of an increased valuation pursuant to a general county-wide re-assessment, the board of county commissioners and the board of public instruction and other governing boards or governing authorities of all other taxing districts whose taxes are assessed on the tax roll prepared by the county tax assessor shall reduce the millage to be levied by such board or taxing authority for the years in which taxes are levied on the basis of such increased assessed valuation from what it was immediately preceding such increase proportionately to the increase in the ratio of assessed value pursuant to said re-assessment over the assessed valuation immediately preceding such re-assessment.

Became a law without the Governor's approval.

Filed in Office Secretary of State, July 12, 1959.

EIGHT YEARS OF INDUSTRIAL DEVELOPMENT IN ANDREWS COUNTY

One plant having 100 employees
will create:

100 more households
359 more people in the area
165 more workers employed
97 more passenger cars purchased
\$229,000 more bank deposits
\$331,000 more retail sales per year

In eight years, 316 new plants
and warehouses producing
12,918 new jobs have, accord-
ing to these figures, created:

12,918 more households
46,376 more people in the area
21,315 more workers employed
12,530 more passenger cars purchased
\$29,582,220 more bank deposits
\$42,758,580 more retail sales per year

1958 - 28 new plants and warehouses
1,220,000 sq. ft.
\$9,150,000 investment
1,975 new jobs

1962 - 57 new plants and warehouses
1,537,500 sq. ft.
\$11,531,250 investment
1,757 new jobs

1959 - 16 new plants and warehouses
500,000 sq. ft.
\$3,750,000 investment
1,100 new jobs

1963 - 38 new plants and warehouses
1,206,077 sq. ft.
\$7,961,000 investment
1,062 new jobs

1960 - 26 new plants and warehouses
1,400,000 sq. ft.
\$10,500,000 investment
1,700 new jobs

1964 - 54 new plants and warehouses
1,970,200 sq. ft.
\$15,219,320 investment
1,888 new jobs

1961 - 42 new plants and warehouses
886,000 sq. ft.
\$6,645,000 investment
2,525 new jobs

1965 - 61 new plants and warehouses
1,642,140 sq. ft.
\$10,838,125 investment
1,411 new jobs

IN EIGHT YEARS

316 new plants and warehouses
10,111,917 sq. ft.
\$76,943,803 investment
12,918 new jobs

Furnished by: Industrial Development - Research Department
Andrews Chamber of Commerce
515 Dyer Federal Building
Dyer, Georgia

MORE PUPILS MEAN MORE FUNDS NEEDED

T H E P R O B L E M

Our district lost nearly \$100,000 this current school year when our equalized assessed valuation took a drop of nearly \$6,000,000--despite all the new homes, many of which house a lot of our pupils, and despite other new construction. When the State reduced the multiplier to 1, our equalized assessed valuation went from \$156,415,024 down to \$150,883,767.

In 1959-1960, we are expecting at least 550 MORE pupils than the 7,250 vurrently in our schools. The present ceiling, with the new equalized assessed valuation, will not furnish the money needed to finish the present term--much less the additional funds the increased enrollment will demand for next year!

T H E A N S W E R

The Board of Education is recommending that the limits on the Education, Building, and Transportation tax rates be raised so the educational program can be maintained for the many, many more boys and girls in Charles. Otherwise, classes will become much larger, necessary building repairs and maintenance must be neglected, and less educational equipment will be available.

School planning must be done in advance. Last minute emergencies often result in greater expenditures which might have been avoided.

The solution to this problem is to vote YES ☒ on each of the three propositions which will be offered to the voters on Saturday, April 11.

T H E C O S T S

Your Board of Education is asking that the school tax rate limits be raised as follows:

	<u>From</u>	<u>To</u>
Education Fund	\$1.40	\$1.80
Building Fund	.16	.25
Transportation Fund	.02	.05

In establishing these limits, your Board will levy--annually--only enough for adequate coverage of the essential needs.

What does this mean to each taxpayer?

Based on the present equalized assessed valuation, for each 10 cent increase in the total school tax rate, the individual taxpayer would pay approximately \$1 more per \$1,000 assessed valuation.

This means:

<u>Assessed Valuation</u>	<u>10 cent school tax increase would mean</u>
\$5,000 property	\$5 more in school taxes
\$10,000 property	\$10 more in school taxes

* * * * *

ONLY THAT PART OF THE INCREASE ABSOLUTELY

NECESSARY WILL BE LEVIED EACH YEAR TO

MAINTAIN THE EDUCATIONAL PROGRAM.

WHO CAN VOTE?

Any citizen who has resided in Charles School District for the past 30 days, in Charles County at least 90 days, and in the State of Illinois at least one year and who is 21 years of age or older.

WHEN TO VOTE

Noon to 7 P.M., Saturday, April 11, 1959.

NO REGISTRATION IS REQUIRED

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BIOGRAPHICAL SKETCH

Victor Benjamin Ficker was born on August 11, 1937, at Brookfield, Illinois. In 1955 he was graduated from Campion Jesuit High School, Prairie du Chien, Wisconsin. He attended Marquette University, Milwaukee, Wisconsin, from 1955 until 1957. In 1957 he entered the United States Marine Corps and was stationed in Japan serving as an intelligence assistant. Following discharge from the Marine Corps, he resumed his education at St. Petersburg Junior College and in 1962 received the degree of Bachelor of Arts in Education from the University of Florida. In 1962 he enrolled in the Graduate School of the University of Florida and received the degree of Master of Education in 1963. From 1963 to 1965 he taught tenth grade World History in Port Washington, New York. In 1965 he entered the Advanced School of the College of Education at the University of Florida and in 1966 received the degree of Education Specialist. He held an assistantship in the office of the Dean of the College of Education and then held a research assistantship under United States Office of Education Project 2842.

Victor Benjamin Ficker is married to the former Theodora Merle Skinner and is the father of one daughter, Ellen Marie. He is a member of the Association for Supervision and Curriculum Development, the Florida Education Association, the National Education Association, Phi Delta Kappa, Kappa Delta Pi, and Alpha Kappa Delta. In 1965 he was awarded the honorary title of Associate in Teacher Education at Hofstra University.

This dissertation was prepared under the direction of the chairman of the candidate's supervisory committee and has been approved by all members of that committee. It was submitted to the Dean of the College of Education and to the Graduate Council, and was approved as partial fulfillment of the requirements for the degree of Doctor of Education.

August, 1967

Kimball Wiles
Dean, College of Education

Dean, Graduate School

Supervisory Committee:

Ralph B Kimbrough
Chairman

R. Z. Johns

Carl Ellbrecht

Hal O. Lewis

W. A. Lavine